



**HIDALGO COUNTY
PROCUREMENT PACKET**

REQUEST FOR PROPOSAL

RFP No.: 24-0294-09-20-03

INDEPENDENT AUDIT SERVICES

Acceptance Due Date: September 20, 2024 at 3:00 pm

Ignacio Amezcua MBA, CTCM, CTCD
Hidalgo County Purchasing Director

Project Contact Information:

Pablo Granados, Contract Specialist II

(956) 318-2626 Ext: 4878

pablo.granados@co.hidalgo.tx.us

Hidalgo County
REQUEST FOR PROPOSAL
Independent Audit Services

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1. INVITATION LETTER

1.1. Summary

RELEASE DATE: Saturday, September 7, 2024

RE: HIDALGO COUNTY - REQUEST FOR PROPOSALS

RFP NO.:24-0294-09-20-03 –Independent Audit Services

Dear Prospect Offeror:

Hidalgo County Purchasing Department welcomes and appreciates your interest and participation. For your review and consideration, enclosed find the procurement packet for the aforementioned project. Modifications and new requirements have been added and implemented. Please ensure to carefully read and review all instructions, requirements and specifications. All times referenced in this procurement packet are Central Standard Time – CST.

If assistance is required, please do not hesitate to call the Purchasing Department at (956) 318-2626.

Sincerely,

Ignacio Amezcua, MBA, CTCM, CTCD

Hidalgo County Purchasing Director

1.2. Contact Information

Project Contact:

Olga Garza

Contracts Division Manager

2802 S. Business Highway 281

Edinburg, TX 78539

Email: olga.garza@co.hidalgo.tx.us

Phone: [\(956\) 318-2626](tel:(956)318-2626) Ext: 4882

Procurement Contact:

Pablo Granados

Contract Specialist II

2802 S Business Hwy 281

Edinburg, TX 78539

Email: pablo.granados@co.hidalgo.tx.us

Phone: [\(956\) 318-2626](tel:(956)318-2626) Ext: 4878

Department:

Adult Probation

1.3. Timeline

Release Project Date	September 7, 2024
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Question Submission Deadline	September 11, 2024, 4:00pm
Question Response Deadline	September 13, 2024, 6:00pm
Proposal Submission Deadline	September 20, 2024, 3:00pm (All times referenced in this procurement packet are Central Standard Time –CST) The proposal opening is open to the public. Proposal opening participants may attend the proposal opening in person at the Hidalgo County Purchasing Department (or designated location) or via a live stream (link below) or by calling in on the day of the event. Please be advised, public attendance at any in-person Proposal opening may be limited due to capacity and will be on a first-come-first-serve basis. Live stream: https://hidalgocounty.zoom.us/j/96464676754?pwd=K1hiY3YxN0xPem5pd2xZazYzWHF4UT09 Meeting ID: 964 6467 6754 Passcode: 545411 Dial by your location: +1 346 248 7799 US (Houston) To find your local number: https://hidalgocounty.zoom.us/u/abObUBYixl Join by SIP: 96464676754@zoomcrc.com

2. SUBMISSION DETAILS

2.1. SUBMISSION OPTIONS & REQUIREMENTS

Respondents have two (2) options for submitting a response. Respondents shall submit their response using one (1) of the following methods (**DO NOT** duplicate submittals by submitting both an electronic and hard copy response. Respondents shall select one only (1) method to respond):

- A. Submit responses electronically via the PORTAL: <https://procurement.opengov.com/portal/co-hidalgo-tx> on or before Friday, September 20, 2024, at 3:00 pm. **OR;**
- B. Submit one (1) hard copy and two (2) USBs in original PDF format via personal hand-delivery or delivery service on or Friday, September 20, 2024, at 3:00 pm.

Any Proposal received after this deadline will not be accepted and will be returned unopened to the sender.

2.2. HAND DELIVERED SUBMISSION

When hand delivering the packet, Proposer should make sure that the package is stamped with the date and time received by the Hidalgo County Purchasing staff.

DELIVER TO:

US Postal Mail Address:

- Ignacio Amezcua, MBA, CTCM, CTCD, Purchasing Director
- ATTN: Pablo Granados, Contract Specialist II
- Hidalgo County Purchasing Department
- Administration Building
- 2812 S. Business Hwy 281
- Edinburg, Texas 78539

Physical Address:

- Ignacio Amezcua, MBA, CTCM, CTCD, Purchasing Director
- ATTN: Pablo Granados, Contract Specialist II
- Hidalgo County Purchasing Department
- Administration Building
- 2802 S. Business Hwy. 281
- Edinburg, Texas 78539

FIRM INSTRUCTIONS

Responses to this procurement packet shall be formatted and organized in the following order for consistency and easy screening:

- All submissions must be typed, single-spaced, and printed one-sided on 8 ½” by 11” paper.
- One (1) hard copy, marked “ORIGINAL” and two (2) USBs in PDF format. The original document must be submitted with a Cover Page containing the information listed in the Submission Outline/Checklist, under the Submission Cover Page.
- The complete response must be sealed in an appropriately sized envelope or box for delivery to the Hidalgo County Purchasing Department, per instructions in the Procurement Packet Submission paragraph of the Legal Notice section contained within this procurement packet.
- All documents must be labeled with the firm’s name and the RFP number. Responses that are not identified with the RFP number on the outside, will be at risk of rejection.

SUBMISSION OUTLINE/CHECKLIST

To assist in ensuring all submissions received are complete, it is recommended for the Offeror to use this Submission Outline as a Checklist prior to submitting a response. All Responses must be submitted in the following order with the guidelines provided within this solicitation. **For the hand delivery option, the solicitation packet and all required documents can be found under the [#ATTACHMENTS](#) section:**

- A. Table of Contents
- B. Required Confirmations/Documents
 1. Legal Notice Declaration - **(Confirmation)**
 2. Insurance and Bid Bond Requirements
 - a. Proof of Insurance - **(Document)**
 - b. Insurance Requirement Acknowledgement - **(Confirmation)**
 - c. Bid Bond Acknowledgment - **(Document)**
 - d. Project Requirements Acknowledgement - **(Confirmation)**
 3. Conflict of Interest Questionnaire
 - a. CIQ Form - Copy of County Clerk File with fee receipt (when applicable) **(Document)**
 4. Vendor Acknowledgment and HUB Declaration
 - a. Vendor Acknowledgment - **(Confirmation)**
 - b. HUB Declaration - **(Document)**
 5. Certification Regarding Debarment
 - a. Signed Certification - **(Document)**
 - b. SAM.gov Registration Acknowledgement - **(Document)**

6. Title VI Appendices
 - a. Title VI Appendices [A -E] - **(Confirmation)**
7. Required Contract Clauses For Contracts Under Federal Award
 - a. Byrd Anti-Lobbying Contract Clause - **(Document)**
 - b. 2 CFR 200 Certification - **(Document)**
8. FHWA 1273
 - a. FHWA 1273 **(Confirmation)**
9. Proposer's Affidavit - **(Document)**
10. Draft Agreement - **(Confirmation)**
11. Deficiencies and Deviations Form **(Document- If Applicable)**
12. References - **(Document)**
13. Addenda (when applicable; see Addenda under Legal Notice) - **(Confirmation)**
14. Company/Firm Response - **(Document)**
 - a. Cover Sheet
 - i. Company Name, Company Address, Company Phone Number
 - ii. Project Name: Independent Audit Services
 - iii. Procurement Number: 24-0294-09-20-03
 - iv. Opening Date: Friday, September 20, 2024
 - v. Opening Time: 3:00 pm

(Confirmation) = A confirmation is required for this section.

(Document) = A document submission is required for this section.

2.3. ELECTRONIC SUBMISSION

Hidalgo County Purchasing Department will only accept electronic responses that are submitted via the PORTAL: <https://procurement.opengov.com/portal/co-hidalgo-tx>. The COUNTY will NOT accept telegraphic, emailed, nor responses submitted via facsimile.

*When submitting a response electronically, the firm will be required to complete all the sections found in this solicitation in order for the submission to be valid.

3. PROCUREMENT OVERVIEW

THE RESPONDENT IS RESPONSIBLE FOR READING AND UNDERSTANDING ALL DOCUMENTS, FORMS, SPECIFICATIONS, AND INSTRUCTIONS WITHIN THIS ENTIRE DOCUMENT. Follow all instructions; you are responsible for obtaining any information needed in order to respond to this solicitation. Further, the Respondent is responsible for providing any and all relevant information necessary to submit a response. Failure to do so will be at the Respondent's risk and may result in rejection of the response as non-conforming.

General Requirements apply to all advertised solicitations; however, these may be superseded, whole or in part, by OTHER DATA CONTAINED HEREIN. Review the Table of Contents. Be sure your proposal package is complete.

3.1. INTRODUCTION

Hidalgo County (hereinafter referred to as "COUNTY") is seeking qualified respondents interested in providing services for the "Independent Audit Services". Proposals will be received in accordance with the requirements attached hereto as "**Requirements/Specifications**". The response should address all requirements.

3.2. PRE-PROPOSAL MEETING

If there will be a Pre-Proposal meeting the information will be included in Section 1 – Invitation Letter/Timeline.

3.3. AWARD

No award can be made until approved by Hidalgo County Commissioners Court. This RFP does not obligate Hidalgo County to the eventual purchase of any product and/or service described, implied or which may be proposed. Progress toward this end is solely at the discretion of Hidalgo County and may be terminated at any time prior to execution of an agreement.

(a) Before awarding any contract, Hidalgo County Purchasing Department will verify, using the Federal System for Award Management (SAM) and the Texas Comptroller's Debarred Vendor List, that the offeror recommended for contract award has no unsatisfactory performance history that would prohibit awarding them a contract.

(b) The contract will be awarded to that responsible offeror(s) whose offer, conforming to the solicitation, will be most advantageous to the county, price and other factors considered. A responsible offeror is one who affirmatively demonstrates to the County that the offeror has adequate financial resources and the requisite capacity, capability, and facilities to perform the contract within the delivery period or period of performance, has a satisfactory record of performance on other comparable projects, has a satisfactory record of integrity and business ethics, and is otherwise qualified and eligible to receive award under the solicitation and laws or regulations applicable to this procurement.

(c) The County reserves the right to accept other than the lowest offer, reject any or all offers in part or in total for any reason, to accept any offer if considered best for its interest, and to waive informalities and minor irregularities in offers received.

(d) The County may accept any item or group of items of any offer, unless the offeror qualifies the offer by specific limitations. Unless otherwise provided in Pricing Schedule, offers may not be submitted for any quantities less than those specified, and the County reserves the right to make an award on any item for a unit quantity less than the quantity offered at the unit prices offered unless the offeror specifies otherwise in the offer.

(e) The County's execution of the Contract shall be deemed to result in a binding contract without further action by the offeror.

(f) The County may, within the time specified therein, accept any offer or part thereof, as provided in (c) above, whether or not there are negotiations subsequent to its receipt, unless the offer is withdrawn by written notice received by the County prior to award.

(g) The County may award a contract, based on initial offers received, without discussion of such offers. Accordingly, each initial offer should be submitted on the most favorable terms from a price and technical standpoint, which the offeror can submit to the County.

3.4. TERM

It is intended that the initial contract term will be for two (2) years commencing on the date approved by Commissioners Court; with the County's option to renew/extend for an additional one (1) year term, under the same rates, terms, and conditions.

3.5. SUBMISSION OPTIONS & REQUIREMENTS

Respondents have two (2) options for submitting a response and shall select only one (1) method to respond. Please see Section 2 – Submission Details above for submission options, procedures, and requirements. Any Proposal received after the provided deadline will not be accepted and will be returned unopened to the sender.

3.6. PROPOSAL OPENING STREAMING

Please find the proposal opening information included in Section 1 – Invitation Letter

3.7. HAND DELIVERED SUBMISSION

If Respondent chooses to hand deliver its submission, whether personally or via delivery service, it must follow the procedures and requirements set for in Section 2 – Submission Details above.

3.8. ELECTRONIC SUBMISSION

If Respondent chooses to submit its response electronically, it must follow the procedures and requirements set for in Section 2 – Submission Details above.

3.9. SIGNING OF SUBMISSION

In order to be considered, all submittals **must** be signed by an authorized representative of the firm. **For hardcopy submissions, please sign the original in blue ink and ensure the copy is clearly labeled. For electronic submissions, please ensure all appropriate certifications are marked.**

3.10. QUESTIONS AND ANSWERS

Questions must be submitted via the PORTAL'S Question and Answer Tab (Q&A) no later than Wednesday, September 11, 2024, at 4:00 pm. Responses to properly submitted questions will be published in the PORTAL and emailed to all planholders who are listed as a Follower in the PORTAL. Telephone inquiries will not be accepted.

3.11. RESTRICTIVE OR AMBIGUOUS REQUIREMENTS

It is the responsibility of the Proposer to review the procurement packet and to notify the Hidalgo County Purchasing Department if the requirements are formulated in a manner that would unnecessarily restrict competition or request clarification of any requirements that are ambiguous. Any such protest or question regarding the requirements or proposal procedures must be received in writing via the PORTAL'S Q&A Tab by the deadline stated for Questions and Answers.

3.12. COST OF SUBMISSION

Hidalgo County will not be liable for any costs incurred by the vendor in preparing a response to this procurement packet. Each Proposer acknowledges it is submitting a response at their own risk and expense. Further, no reimbursement for such charges or expenses shall be passed onto Hidalgo County. Hidalgo County makes no guarantee that any products or services will be purchased as a result of this solicitation and reserves the right to reject any and all submissions received. All responses and accompanying documentation will become the property of Hidalgo County.

3.13. WAIVING OF INFORMALITIES

Hidalgo County reserves the right to waive minor informalities or technicalities when it is in the best interest of Hidalgo County.

3.14. NOTICE OF COMMUNICATION

All communications by a vendor to the county, its officials, and department heads regarding this procurement shall be done through the Hidalgo County Purchasing Department. No vendor, its' representative, agent, or employee shall engage in private communication with a member of the Hidalgo County Commissioners Court or county department heads regarding any procurement of goods or services by the County from the date that this procurement packet is released. No private communication regarding the purchase shall be permitted until the procurement process is complete and a purchase order is granted or a contract is entered into. "Private Communication" means communication with any vendor outside of a posted meeting of the governing body, a regular meeting of a standing or appointed committee, or negotiation with a vendor which has been specifically authorized by the governing body.

4. LEGAL NOTICE

These General Provisions are considered standard language for an Offeror (hereinafter referred to as “Offeror”, “Vendor”, “Respondent”, or “Contractor”) submitting a response for a Request for Bids, Proposals, Qualifications or other solicitation (hereinafter referred to as “Procurement Packet”) made by the County of Hidalgo (hereinafter referred to as “Hidalgo County” and “County” or any other governing body/agency for which the Hidalgo County Purchasing Department has been authorized to perform procurement services. The Hidalgo County Purchasing Department webpage may be found at <https://www.hidalgocounty.us/143/Purchasing-Department>.

It is the Offeror’s sole responsibility to be in compliance of all federal, state, and local laws, requirements, rules, codes, ordinances, and regulations applicable to their proposed goods and/or services. In the event of any conflict between the terms and provisions of these requirements and the specifications, the specifications shall govern. In the event of any conflict of interpretation of any part of this overall procurement packet, Hidalgo County’s interpretation shall govern. Referenced appendices may be subject to change.

The following is a link to all adopted Hidalgo County policies (<https://www.hidalgocounty.us/805/CountyAdministrative-Policies>), which for all purposes, when applicable and whether specified explicitly or not, are incorporated by reference as part of this procurement packet and any resulting agreement.

4.1. ACCEPTANCE OF SUBMISSION

Receipt of the submission shall under no circumstance obligate Hidalgo County to accept the response, or make an award. The Offeror is responsible for obtaining any information needed in order to respond and for all costs of submitting its response. An Offeror’s submitted response is to remain firm for a minimum of ninety (90) days after opening. Hidalgo County is not responsible for any missing, lost, or late submissions.

4.2. ACCESS TO RECORDS

In special circumstances, Vendor may be required to allow duly authorized representatives of Hidalgo County, or the state and federal government access to contracts, books, documents, and records necessary to verify the nature and extent of the cost of services provided by Vendor. Vendor must keep records within Hidalgo County or note in their submission that records will be available within the boundaries of Hidalgo County to those representatives within one (1) business day of request by the County.

4.3. ACCOUNT CREATION FOR PAYMENT

Upon award and prior to execution of a contract, Offeror shall cooperate with and submit any required information to the Hidalgo County Auditor’s Office in order to establish an account with the County for payment, including information requested on Hidalgo County **"Vendor Acknowledgment"** on this procurement packet. This information must be on file with the Hidalgo County Purchasing Department and the Hidalgo County Auditor’s Office. Failure to provide this information may result in a delay in payment and/or back-up withholding as required by the Internal Revenue Service.

4.4. ADDENDA

When specifications interpretations, amendments, corrections or changes are revised, the Hidalgo County Purchasing Department will issue an Addendum addressing the nature of the change. All released Addenda will be e-mailed to all point of contact(s) who are known to have received or requested a copy of the procurement packet directly from the Hidalgo County Purchasing Department. Offeror must sign in blue ink and include it in the returned submission package.

4.5. ASSIGNMENT

The successful Offeror shall not assign, sell, transfer, convey, or otherwise transfer its rights under any awarded contract, in whole or in part, without the prior written consent of County of Hidalgo County Commissioners Court (hereinafter referred to as "Commissioners Court"), or other applicable governing body.

4.6. AWARD

Hidalgo County reserves the right to award this contract on the basis determined on the Procurement Overview, and when applicable, listed on "**Company/Firm Response**", in accordance with the laws of the State of Texas, to waive any formality or irregularity, to make awards to more than one Offeror, and to reject any or all submissions received. After Hidalgo County Commissioners' Court approves an award, and the awarded Contractor defaults in meeting the general requirements and/or specifications in complying with the contract agreement, Hidalgo County reserves the right to seek the services of the next lowest bidder(s) and/or qualified Offeror(s). In such event, Hidalgo County shall charge the Awarded Vendor the difference for any additional cost of such item. Hidalgo County reserves the right to add or delete items during the term of the contract under the same rates and conditions.

4.7. COMPLIANCE WITH FEDERAL, STATE, AND LOCAL LAWS

The County will search a database maintained by the Texas State Comptroller which contains relevant vendor information. A contract may not be entered into with an entity that is identified therein. Search results shall be incorporated for all purposes as part of any resulting agreement entered into by the parties. The Offeror shall follow all federal, state, and local laws, requirements, rules, codes, ordinances, regulations and Hidalgo County Policy & Procedures applicable to their proposed goods and/or services, including, but not limited to those addressed within this procurement packet, the resulting agreement and the following:

4.7.1 Attestation Terrorist Organizations - TEX. GOVT. CODE CH. 2252. Pursuant to the Texas Government Code, including but not limited to Chapter's 2252, 806 and 807, the Offeror warrants, represents, certifies and attests that, by submitting a response to this procurement packet and/or at the time of execution of this Contract, Agreement, or supplemental agreement thereafter, neither the Offeror, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same (i) engages in business with Iran, Sudan, or any foreign terrorist or (ii) is a company listed by the Texas Comptroller of Public Accounts.

4.7.2 Breach of Ethics. Contracts awarded hereunder shall be in compliance with Tex. Loc. Govt. Code Chapter 171: Regulation of Conflicts of Interest of Officers of Municipalities, Counties and Certain Other Local Governments.

It shall be a breach of ethics to offer, give, or agree to give any elected official, department head or employee, or former elected official, department head or employee, of the County, or for any elected

official, department head or employee or former elected official, department head or employee of the County, to solicit, demand, accept or agree to accept from another person, entity or organization, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation or any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or response to a request therefore pending before any department or agency of the County.

It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the County, or any person associated therewith, as an inducement for the award of a subcontract or order.

4.7.3 Bonds. If this procurement packet requires submission of bid bond or proposal guarantee, and performance and payment bonds, an explanation of these requirements will be detailed on the Projects Requirements Acknowledgement listed in "**Project Requirements Acknowledgment**". Responses submitted without the required bond or cashier's checks may be deemed unresponsive, thus disqualified from participation.

4.7.4 Boycott Energy Companies Verification – TEX. GOVT. CODE 2274. In accordance with changes to the law from the 87th Legislature in 2021, a for-profit company, not including a sole proprietorship, with ten or more full-time employees, is required to verify in writing that it does not boycott energy companies, and it will not boycott energy companies during the term of the Contract, if it is a contract for goods or services that has a value of at least \$100,000 that is paid wholly or partly from public funds of the governmental body. **Written verification may be provided by signing the Legal Notice Declarations page.** Please provide a written notification if your company is unable to provide the written verification referenced above.

As per Tex. Gov't. Code §809.001(1), "Boycott energy company" means "without an ordinary business purpose, refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with a company because the company: (A) engages in the exploration, production, utilization, transportation, sale, or manufacturing of February 15, 2023 fossil fuel-based energy and does not commit or pledge to meet environmental standards beyond applicable federal and state law; or (B) does business with a company described by Paragraph (A)".

As per Ch. 2274(c), this verification requirement does not apply to the County if it determines that this requirement is inconsistent with the County's constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

4.7.5 Boycott Israel Verification - TEX. GOVT. CODE 2270. In accordance with the Texas Government Code, including but not limited to Chapters 2270 and 808, a company, other than a sole proprietorship, with ten or more full time employees is required to certify in writing that it does not boycott Israel and will not boycott Israel during the term of the Contract, if the Contract has a value of \$100,000 or more.

4.7.6 Certification Regarding Debarment, Suspension Ineligibility, and Voluntary Exclusion. The Offeror warrants and represents by execution of an award from their response to this procurement packet

that it is not debarred, suspended, or otherwise excluded from or ineligible for participation in any Federal programs, or state assistance, as described under Executive Order 12549, “Debarment and Suspension.” The Offeror agrees to include this certification in all contracts between itself and any subcontractors in connection with the services performed under any subsequent Contract or Agreement arising from this award. The Offeror also acknowledges that it is their sole responsibility to immediately notify Hidalgo County, in writing, if they or a subcontractor is not in compliance with Executive Order 12549 during the term of this contract. Further, Offeror agrees to refund Hidalgo County for any payments made to the contractor while ineligible. Pursuant to federal regulation 45 CFR Part 76, the Offeror is required to furnish a certification or acknowledgement stating that they are free from suspension and debarment through registration on System for Award Management at <http://www.sam.gov> with their response.

4.7.7 Davis-Bacon Act/Hidalgo County Adopted Prevailing Wage Rate. When applicable, in accordance with Texas Government Code, Chapter 2258, as well as any other applicable laws, any Contractor or Subcontractor performing contracts in excess of \$2,000, for the construction, alteration, or repair (including painting and decorating) of public buildings or public works must pay their laborers and mechanics employed under the contract no less than the locally prevailing wages and fringe benefits for corresponding work on similar projects in the area as per the Davis Bacon Act or the rates adopted by Hidalgo County.

The Offeror warrants and represents that it will pay all its workers all monies earned by its employees including, but not limited to regular wages, any overtime compensation, or any additional payments pursuant to the Fair Labor Standards Act, 29 U.S.C. Section 207 9a(1), as amended; the Texas Pay Day Act; the Equal Pay Act; Title VII of the Civil Rights Act of 1964, 42 U.S.C. Section 2000e, et al., as amended; and/or any provisions of the Texas Labor Code Ann., as amended, without cost or expenses to the County.

Awarded Vendors, its officers, agents, and/or employees will not be entitled to any benefits of an employee or elected official of Hidalgo County, including, but not limited to, benefits associated with Hidalgo County's civil service system.

4.7.8 Disclosure of Conflict of Interest.

4.7.8.1 As an Offeror. Pursuant to Texas Local Government Code, Chapter 176, an Offeror must disclose an interest between the Offeror, the Offeror's employees and any Hidalgo County employees arising from relationships within the first degree of consanguinity or affinity. A financial interest arises if the County's elected official, department head, or employee, or a member of their family, received any gifts valued in excess of \$250 during the preceding twelve (12) month period, or employment of any County's elected official, department head, or employee, or the County official's family member.

The Offeror shall not use funds to directly or indirectly pay any person for influencing or February 15, 2023 attempting to influence any County employee or official in connection with the awarding of any contract or the extension, continuation, renewal, amendment or modification of any contract.

4.7.8.2 Certificate of Interested Parties (Form 1295). Hidalgo County cannot enter into a contract until Form 1295 is submitted, as Texas law, including, but not limited to Tex. Govt. Code Ch. 2252, Title 1 Tex. Ethics Comm. Rules – Title 1, sec. 46 and the Tex. Admin. Code, requires all parties who enter into any contract with the County which must be approved by its governing body, to disclose all interested parties. Form 1295 must be completed in its entirety through the Texas Ethics Commission at the following website: https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm prior to awarding the

Contract. Failure to do so may result in delay of award, or deem your response unresponsive, thus disqualified from participation.

4.7.8.3 Collusion. The Offeror affirms that by responding to any solicitation made by Hidalgo County, it has not communicated directly or indirectly the response made to any competitor or any other person engaged in such line of business. Any or all responses may be rejected if the County believes that collusion exists among the Offerors, and/or the County believes prices provided by the Offerors are inappropriately unbalanced. "**Proposer's Affidavit**" must be included in the response.

4.7.8.4 Consultants Excluded from Competition. An outside Consultant or Contractor is prohibited from submitting a response for goods or services requested on a Hidalgo County project of which the Consultant or Contractor was a designer or other previous contributor, assisted in developing or drafting specifications, requirements, statements of work, or requests for goods and/or services must be excluded from competing for such procurements. If such, a Consultant or Contractor submits a response, that response shall be prohibited, and disqualified on the basis of conflict of interest, no matter when the conflict is discovered by Hidalgo County.

4.7.8.5 Disclosure of Interested Parties (Form CIQ). Offeror must fully disclose the existence of any relationships as defined above in its response to this procurement packet. The Conflict of Interest Questionnaire (CIQ), attached hereto as Appendix "D", must be filed with the Hidalgo County Clerk, located inside the Hidalgo County Courthouse no later than the seventh business day after the date the person becomes aware of facts that require the statement to be filed. Hidalgo County Clerk contact information may be found at <https://www.hidalgocounty.us/161/CountyClerks-Office>. **Completion and submission of Form CIQ is the sole responsibility of the Offeror.** Additionally, the Offeror must immediately notify Hidalgo County if the information provided in its response changes at any time.

4.7.8.6 Disclosure to Report Lobbying. When applicable, pursuant to 31 U.S.C.A. §1352(2003), if at any time during the contract term funding to Contractor exceeds \$100,000.00, Contractor shall file with the County the Federal Standard Form LLL titled "Disclosure Form to Report Lobbying" as detailed in "2 C.F.R. § 200".

4.7.9. Discrimination Against Firearm Entities or Trade Associations Verification - Tex. Gov't. Code Ch. 2274. In accordance with changes to the law from the 87th Legislature in 2021, a for-profit company, not including a sole proprietorship, with ten or more full-time employees, is required to verify in writing that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate against a firearm entity or firearm trade association during the term of the Contract, if it is a contract for goods or services that has a value of at least \$100,000 that is paid wholly or partly from public funds of the governmental body. Written verification may be provided by signing the Legal Notice Declaration page. Please provide a written notification if your company is unable to provide the written verification referenced above.

As per Tex. Gov't. Code §2274.001(3), except as otherwise indicated, to "discriminate against a firearm entity or firearm trade association" means "with respect to the entity or association, to: (i) refuse to engage in the trade of any goods or services with the entity or association based solely on its status as a firearm February 15, 2023 entity or firearm trade association; (ii) refrain from continuing an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association; or (iii) terminate an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association".

As per Ch. 2274, this verification requirement does not apply to the County if it contracts with a sole source provider, does not receive any bids from a company that is able to provide the required written verification above, or the contract is exempt from compliance under Tex. Gov't. Code sec. 2274.003 relating to the issuance, sale or delivery of notes.

4.7.10 Disqualification of Offeror. By submitting a response to this request, an Offeror offering to sell supplies, materials, services, or equipment to Hidalgo County certifies that the Offeror has not violated the antitrust laws of this state codified in Texas Business and Commerce Code §15.01, et seq., as amended, or the federal antitrust laws. If multiple submissions are made by an Offeror and after they are opened, the Offeror requests to withdraw one of the submissions is requested to be withdrawn, the result will be that all of the responses submitted by that Offeror will be withdrawn; however, nothing herein prohibits an Offeror from submitting multiple responses for different products or services.

4.7.11 Ethical Business Practices. Hidalgo County operates its business ethically and in compliance with the law. We ask that any Offeror, their representative, and/or employee doing business with Hidalgo County, who believes they have witnessed any suspected ethical violation or fraud immediately report the allegations to the Hidalgo County Purchasing Director, 2802 S. BUS HWY 281, Edinburg, TX 78539, (956) 318-2626, ignacio.amezcua@co.hidalgo.tx.us.

Hidalgo County Purchasing Department will conduct a prompt and thorough investigation. At the conclusion of the investigation, Hidalgo County Purchasing Department will refer any suspected criminal activity to the Hidalgo County District Attorney or other appropriate law enforcement agency. Any Offeror who reports suspected ethical violations or fraud can do so without fear of retaliation. Retaliating against any offeror for reporting suspected ethical violations or fraud is strictly prohibited.

4.8. COMPLIANCE WITH FEDERAL, STATE, AND LOCAL LAWS (CONTINUED)

4.8.1 Historically Underutilized Business/Disadvantaged Business Enterprises. The County is committed to ensuring that Historically Underutilized Businesses (HUB) and Disadvantaged Business Enterprises (DBE) such as small business enterprises (SBE), minority and women-owned business enterprises (MWBE) receive a fair and equal opportunity for participation in the County's procurement process. The County encourages the use of these enterprises both as prime and subcontractors as listed in "**HUB Declaration**".

When federal funds are expended by the County, the County will take affirmative steps set forth in 2 CFR 200.321 to assure that small, minority, women-owned businesses and labor surplus area owned firms are used when possible. Pursuant to 2 CFR 321, the County requires that a prime contractor who uses subcontractors take affirmative steps set forth in 2 CFR 200.321, including:

- a. Placing qualified small and minority business and women's business enterprises on solicitation lists;
- b. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises; and

e. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

f. Nothing in this section is to be construed to require the County to award a contract other than as required by law and Hidalgo County policies and procedures.

When procurement is related to road construction projects with the Texas Department of Transportation February 15, 2023 (TxDOT), all respondents must submit their HUB/DBE plans as part of their submission to be qualified to participate.

4.8.2 Independent Contractor. Offeror must comply with all applicable Hidalgo County policies and with any applicable federal, state, or local laws, regulations, orders, or ordinances applicable to the Services provided by Offeror under a contract entered into by the parties. Notwithstanding the foregoing sentence, Offeror represents and maintains that Offeror is an Independent Contractor and is not an employee of the County, or any agency thereof, and represents and warrants that Offeror does not desire or request any fringe benefits provided to employees of County, and/or any agency of the County, including but not limited to benefits associated with Hidalgo County's Civil Service Program. Any contract entered into between the parties and the performance of the same does not create an agency relationship or master servant relationship. Offeror agrees to be responsible for any federal income tax, withholding or social security tax liability that might arise from payments received under a contract. Offeror will incur no financial obligation on behalf of the County without prior written approval of the County. Offeror will be responsible for all personal and professional expenses, including, but not limited to, membership fees and dues and expenses of attending conventions and meetings. The County will have no right to direct or control the details, manner or means by which Offeror or its affiliates provide the Services, except as otherwise set forth in this packet and/or any contract entered into by the parties. Offeror agrees to not take any action that is detrimental to, or not in the best interest of the County.

4.8.3 Nondiscrimination. By submitting a response to this procurement packet, the Offeror certifies that it will conform to the provisions of the Federal Civil Rights Act of 1964, as amended and related state and federal law. Offeror, during the performance of this contract, will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, sex, age, disability or any other protected class under law (except as allowed in the case of bona fide occupational qualifications).

4.8.4 Texas Public Information Act. The Offeror understands and agrees that Hidalgo County is a governmental body for purposes of the Public Information Act, codified as Chapter 552 of the Texas Government Code and as such is required to release information in accordance with the Public Information Act (the "Act"). Hidalgo County must rely on advice, decisions and opinions of the Attorney General of the State of Texas relative to the disclosure of data or information. Submissions will be kept confidential in accordance with the Act and applicable law, and **submissions are subject to inclusion into the public record after award.** To the extent permitted by law, Offeror may request in writing non-disclosure of any information that it considers to be confidential, proprietary, and/or trade secret in its submission. Such data shall accompany the submission, be readily separable from the response, and shall be CLEARLY MARKED "**CONFIDENTIAL, PROPRIETARY and/or TRADE SECRET**". Hidalgo County will make reasonable efforts to provide Offeror notice in accordance with the Act in the event the County receives a request for information under the Act for information that the Offeror has marked as indicated above. E-mail addresses provided by Offeror to the County as part of its response to this procurement packet are not confidential. Additionally, Offeror provides its affirmative consent to the disclosure of its email addresses, including from its employees, officers, and agents acting on its behalf, that are provided to Hidalgo County. This consent shall survive termination of this agreement and apply

to any e-mail address provided in any form for any reason whether related to this procurement packet or otherwise.

4.8.5 Title VI Notice. The County of Hidalgo, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat.252, 42 U.S.C. §§2000d to 2000d-4) and the Regulations, hereby notifies all respondents that it will affirmatively ensure that any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full and fair opportunity to submit Bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award. Further, "Title VI" has been broadened by related statutes, regulations and executive orders as found in **Appendices "A" through "E"** as attached hereto as Appendix "G". Offeror agrees to comply with Title VI as may be required. The Hidalgo County Title VI Nondiscrimination Plan may be found at <https://www.hidalgocounty.us/2071/Title-VINondiscrimination-Plan>.

4.9. CONTRACT OBLIGATION

Before a contract becomes binding on Hidalgo County or the Offeror, it must be awarded by the Hidalgo County Commissioners Court, signed by the Hidalgo County Judge, funds for it must be certified by the Hidalgo County Auditor, and an official Hidalgo County Purchase Order must be issued for it by the Hidalgo County Purchasing Department. Elected officials, department heads, other County employees or representatives are NOT authorized to sign agreements for Hidalgo County, unless prior authorization is approved by the Hidalgo County Commissioners Court, or respective governing body. Binding agreements shall remain in effect until all products and/or services covered by this procurement packet have been satisfactorily delivered and accepted.

4.10. CONTRACT RENEWALS

Any extension or renewal of the agreement entered into by the parties are made at the County's sole discretion and under the same rates, terms and conditions as the initial agreement, or as amended.

4.11. CONTRACT TRANSITION (Grace Period)

In the event services end by either contract expiration or termination, it shall be required that the successful respondent continue services if requested by the Hidalgo County Purchasing Department, until new services can be completely operational. The successful respondent acknowledges its responsibility to cooperate fully with the replacement vendor and Hidalgo County to ensure a smooth and timely transition to the replacement vendor. Such transitional period shall not extend more than sixty (60) days beyond the expiration termination date of the contract, or any extension thereof. The successful respondent shall be reimbursed for services during the transitional period at the rate in effect when the transitional period clause is invoked by Hidalgo County. During any transition period, all other terms and conditions of the contract shall remain in full force and effect as originally written and subsequently amended.

4.12. COST OF GOODS AND SERVICES

Discount payments will be considered when offered. If during the life of any contract, or response awarded, the successful respondent's net prices generally available to other customers for items awarded herein are reduced below the contracted price, it is understood and agreed that the benefits of such reduction shall be extended to Hidalgo County. Failure by the Vendor to notify the County of a decrease in costs for items and/or supplies for which the Vendor was granted a price adjustment, may result in immediate termination of this contract and the County shall not be obligated to pay the Vendor the difference between the contract price and the price adjustment.

4.13. COUNTY APPROVED HOLIDAYS

The Offeror is advised that official County business will not be conducted on approved County holidays. The link of approved holidays can be found on: <https://www.hidalgocounty.us/115/County-Holidays>.

4.14. EVALUATION

Evaluation shall be used as a determinant as to which proposed items or services are the most efficient and/or most economical for the County, considering all factors which have a bearing on price and performance of the items in the user department's environment. All submissions, except for Requests for Bids, may be subject to evaluations and negotiations by the Hidalgo County Purchasing Department, or authorized Hidalgo County representative as approved by Hidalgo County Commissioners Court, with recommendation to the appropriate governing body. Compliance with all requirements, delivery and needs of the user department are considerations in evaluating the responses received. **Pricing is NOT the only criteria for making a recommendation.** A preliminary evaluation by Hidalgo County will be held and appropriate responses will be subjected to the negotiating process and a request for a Best and Final Offer. Upon completion of the negotiations, Hidalgo County will make an award. All responses that have been submitted shall be available and open for public record after the contract is awarded, except for trade secrets or confidential information contained in the responses and identified as such.

Hidalgo County reserves the right to refuse and reject any or all submissions and to waive any or all formalities or technicalities, or to the qualifications considered the best and most advantageous to Hidalgo County. Additionally, Hidalgo County reserves the right to separate and accept or eliminate any item(s) listed under this procurement packet that it deems necessary to accommodate budgetary or operational requirements.

4.15. FISCAL FUNDING

Hidalgo County has the discretion to utilize grant funding or general funding, however, should grant funding be utilized "Grant Funding" rules will apply. The award of a contract hereunder will not be construed to create a debt of the County which is payable out of funds beyond the current fiscal year. February 15, 2023⁷ Additionally, should funds not be appropriated by the applicable governing body to continue the lease or contract in their sole discretion, said lease or contract shall become null and void on the last day of the current appropriation of funds.

4.15.1 General Funding. A multi-year lease or lease/purchase arrangement, or any contract continuing as a result of an extension option, must include a fiscal funding out provision in the lease or contract. Funds for this procurement have been provided through the County budget for this fiscal year only. Hidalgo County, on an annual basis and at their discretion, has the right to reconsider a contract during the budget process for ensuing years if financial resources of Hidalgo County are insufficient to meet the liabilities of said contract. After expiration of the lease, leased equipment shall be removed by the Vendor from the user department without penalty of any kind or form to Hidalgo County. All charges and physical activity related to delivery, installation, removal and re-delivery shall be the responsibility of the Vendor

4.15.2 Grant Funding. Any contract entered into by the County that is to be paid from grant funds shall be limited to payment from the grant funding, and the Offeror understands that the County has not set aside any County funds for the payment of obligations under a grant contract. If grant funding should become unavailable at any time for the continuation of services paid for by the grant, and further funding cannot be obtained for the contract, then the contract shall be null and void.

Additionally, County contracts subject to assistance from the Federal Emergency Management Agency (FEMA), require inclusion of the contract terms found in "2 C.F.R. § 200 ". It is the County's intention to comply with FEMA requirements; therefore, any conflict in terms should be resolved as such.

4.16. FORCE MAJEURE

If by reason of Force Majeure either Party shall be rendered unable, wholly or in part, to carry out its responsibility under this contract by any occurrence by reason of Force Majeure, then the Party unable to carry out its responsibility shall give the other Party notice and full particulars of such Force Majeure in writing within a reasonable time after the occurrence of the event, and such notice shall suspend the Party's responsibility for the continuance of the Force Majeure claimed, but for no longer period. Force Majeure means acts of God, floods, hurricanes, tropical storms, tornadoes, earthquakes, or other natural disasters, acts of a public enemy, acts of terrorism, sovereign conduct, riots, civil commotion, strikes or lockouts, and other causes that are not occasioned by either Party's conduct which by the exercise of due diligence the Party is unable to overcome and which substantially interferes with operations.

4.17. GOVERNING LAW

This procurement packet is governed by the competitive bidding requirements of the County Purchasing Act, Texas Local Government Code, §262.021 et seq., as amended. Offerors shall comply with all applicable federal, state and local laws and regulations. **Offeror is further advised that these requirements shall be fully governed by the laws of the State of Texas and venue shall be performable in a federal or state court or competent jurisdiction in Hidalgo County, Texas.** Hidalgo County may request and rely on advice, decisions and opinions of the Attorney General of Texas and the Hidalgo County District Attorney concerning any portion of these requirements. The County does not agree to binding arbitration and does not waive its right to a jury trial.

4.18. HIPAA COMPLIANCE

When applicable, the Offeror agrees to comply with the requirements of the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191 (codified at 45 C.F.R. Parts 160 and 164), as amended ("HIPAA"); privacy and security regulations promulgated by the United States Department of Health and Human Services ("DHHS"); Title XIII, Subtitle D of the American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, as amended ("HITECH Act"); provisions regarding Confidentiality of Alcohol and Drug Abuse Patient Records (codified at 42 C.F.R. Part 2), as amended; and TEX. HEALTH & SAFETY CODE ANN. §§81.046, as amended, 181.001 et seq., as amended, 241.151 et seq., as amended, and 611.001 et seq., as amended collectively referred to as "HIPAA", to the extent that the Offeror uses, discloses or has access to protected health information as defined by HIPAA. Offeror may be required to enter a Business Associate Agreement pursuant to HIPAA.

4.19. INDEMNIFICATION

COMPANY SHALL INDEMNIFY AND HOLD COUNTY, ITS ELECTED OFFICIALS, EMPLOYEES AND AGENTS HARMLESS FROM ANY AND ALL CLAIMS, ACTIONS, LIABILITY, DAMAGES, LOSSES AND EXPENSES (INCLUDING COSTS OF JUDGMENTS, SETTLEMENTS, COURT COSTS, AND ATTORNEYS' FEES, February 15, 2023) REGARDLESS OF THE OUTCOME OF SUCH CLAIM OR ACTION) CAUSED BY, RESULTING FROM, OR ALLEGING NEGLIGENT OR INTENTIONAL ACTS OR OMISSIONS OR ANY FAILURE TO PERFORM ANY OBLIGATION UNDERTAKEN OR ANY COVENANT IN THIS CONTRACT, WHETHER SUCH ACT, OMISSION, OR FAILURE WAS

THE COMPANY'S OR THAT OF ANY PERSON PROVIDING SERVICES HEREUNDER THROUGH OR FOR THE COMPANY. UPON WRITTEN NOTICE FROM THE COUNTY, THE COMPANY WILL RESIST AND DEFEND AT ITS OWN EXPENSE, AND BY COUNSEL REASONABLY SATISFACTORY TO COUNTY, ANY SUCH CLAIM OR ACTION. THE COMPANY WILL CARRY PROPER INSURANCE WITH THE COUNTY AS AN ADDITIONAL NAMED INSURED. THIS INDEMNIFICATION CLAUSE SHALL SURVIVE THIS AGREEMENT AND BE ENFORCEABLE AS A SEPARATE AGREEMENT IN THE EVENT ITS SURVIVAL AND ENFORCEMENT BECOME NECESSARY.

4.20. INSPECTIONS & TESTING

Hidalgo County reserves the right to inspect any item(s) or service location for compliance with specifications and requirements and needs of the user department. If an Offeror cannot furnish a sample of a proposed item, where applicable, for review, or fails to satisfactorily show an ability to perform, the County can reject the response as inadequate. The successful respondent shall warrant that all items/services shall conform to the specifications and/or all warranties provided under the Uniform Commercial Code and be free from all defects in material, workmanship and the like. Items supplied under a contract pursuant to this procurement packet shall be subject to the County's approval. Items found to be defective or not meeting specifications shall be replaced by the successful Offeror within two (2) business days at no expense to the County. Items that are not picked up within one (1) week after notification shall be deemed a donation to the County and may be used or disposed of at the County's discretion, without waiver of any other rights of the County as to the items' nonconformity.

4.21. INSURANCE

Contractor shall procure and maintain, with respect to the subject matter of this procurement packet, appropriate insurance coverage including, as a minimum, public liability and property damage with adequate limits to cover contractor's liability as may arise directly or indirectly from work performed under terms of this procurement packet. Certification of such coverage must be provided to the County as part of this response. (See "**Insurance Requirements**"). Prior to award, Hidalgo County must be listed as a Certificate Holder to the policies.

4.22. LEGAL DOCUMENTS

Offeror should submit any agreement for products and/or services which may be required by their organization to enter into a contract with Hidalgo County. The awarded vendor will be required to execute an agreement with Hidalgo County which finalizes the terms and conditions set forth in their response, best and final offer, and any negotiations between the Offeror and Hidalgo County. The agreement is subject to review and amendment by the Hidalgo County District Attorney's Office.

4.23. MAINTENANCE

Maintenance required for equipment proposed should be available in Hidalgo County by a manufacturer-authorized maintenance facility. Costs for this service shall be shown on "**Company/Firm Response**". If Hidalgo County opts to include maintenance, it shall be so stated in the purchase order and said cost will be included. Service will commence only upon expiration of applicable warranties and should be priced accordingly.

4.24. MARKET VOLATILITY AND UNIT PRICE ADJUSTMENTS

When applicable, Hidalgo County recognizes that during periods of national crisis and unstable economic conditions, unforeseen price increase might affect costs for goods and services contracted on an annual basis. As such, upon written request of the Vendor to the County Purchasing Agent, the County may review evidence of prevailing industry-wide market conditions that may warrant an adjustment in bid prices contained in the contract. When applicable, the following procedure and conditions may be employed to mediate price volatility:

- A Vendor shall:
 - make its Market Volatility and Unit Price Adjustment request in writing to the County Purchasing Agent.
 - tie any price change clause to an industry-wide or otherwise nationally recognized index, or some other form of verifiable document. Such written request must be accompanied by a certified copy of the supplier's advisory or notification to the Vendor of the price changes.
 - put the Purchasing Agent on the mailing lists for such publications so that the Purchasing Agent can monitor said changes. Such membership shall be at no cost to the County.
 - notify the County at the time when the Vendor's costs for items, supplies, and or services reduce due to stabilization in the market at which time prices for items on this contract shall be reduced accordingly. Failure by the Vendor to notify the County of a decrease in costs for items and/or supplies for which the Vendor was granted a price adjustment, may result in immediate termination of this contract and the County shall not be obligated to pay the Vendor the difference between the contract price and the price adjustment.
- Price adjustment reviews may only be requested by the Vendor on a quarterly basis; however, the County may at its own discretion, conduct temporary price adjustment reviews at any time.
- The County Purchasing Agent retains the right to determine whether or not such proposed price changes are in the best interest of the County.
- The County may only grant a price increase if the evidence presented is deemed reliable.
- No price escalation will be authorized in excess of the amount of the increase referred to in the supplier's notice.
- The total increase in contract price shall not exceed twenty-five percent (25%) of the original contract price during the contract term.
- Should the County allow a price increase, the approved price change shall be honored for all orders received by the vendor or contractor after the effective date of such price change. Approved price changes are not applicable to orders already issued and in process at time of price change.
- Price increases are only valid for the quarter in which they are requested and approved.

- Prices shall return to the original contract price at the beginning of the following quarter unless a Vendor notifies the County in writing within ten (10) days of expiration of the quarter in which the price increase is in effect, that it desires to have the price increase continue or that the Vendor is requesting a different price increase for the following quarter. Such request must be supplemented with sufficient justification to demonstrate that the price increase remains necessary. The County Purchasing Department shall have sole discretion whether to grant the price increase extension.
- The County Purchasing Agent and/or the County Auditor reserve the right to audit and/or examine any pertinent books, documents, papers, records or invoices relating directly to the contract transaction in question after reasonable notice and during normal business hours.
- The County too, shall have discretion to unilaterally reduce, eliminate or extend a price adjustment to the Vendor at any time upon written notice from the County to the Vendor demonstrating justification for such reduction, elimination or extension of the price adjustment.

4.25. MATERIAL SAFETY DATA SHEETS

Under the "Hazardous Communication Act", commonly known as the "Texas Right to Know Act", an Offeror must provide to the County with each delivery, safety data sheets which are applicable to hazardous substances defined in the Act. Failure of the Offeror to furnish the required documentation will be cause to reject any response applying thereto.

4.26. MINIMUM STANDARDS FOR RESPONSIBLE PROSPECTIVE RESPONDENTS

With their submitted response, the Offeror must affirmatively demonstrate their responsibility as listed on "**Requirements/Specifications**". A prospective respondent, by submitting a response, represents to County that it meets the requirements listed.

4.27. NAME BRANDS

Specifications may reference name brands and model numbers. It is not the intent of Hidalgo County to restrict or preclude competition in any way, but to establish a desired quality level of merchandise or to meet a pre-established standard due to like existing items. Offerors may offer items of equal stature and the burden of proof of such stature rests with Offerors. Hidalgo County shall act as sole judge in determining equality and acceptability of products offered.

4.28. NEW MILLENNIUM COMPLIANCE

All products and/or services furnished as part of this contract must be compliant for the present year and forward. This applies to all computers including hardware and software as well as all other commodities with date sensitive embedded chips.

4.29. PAYMENT UNDER CONTRACT

If the contract is for \$50,000 or less, no money will be paid to the contractor until completion and acceptance of the work or the fulfillment of the purchase obligation to the County, and, if applicable, the receipt by County of satisfactory evidence that all subcontractors and material men have been paid.

4.30. PERFORMANCE ENFORCEMENT

Hidalgo County reserves the right to enforce performance of any contract, agreement, supplemental agreement, as amended, or participation in the professional services pool, in any manner prescribed by law or deemed to be in the best interest of the County. Hidalgo County reserves the right to terminate the contract awarded hereunder in any manner prescribed by law or deemed to be in the best interest of the County immediately in the event of breach or default by a successful respondent, including, but not limited to failure to maintain qualifications, meet schedules, pay any required fees or taxes, or otherwise failing to perform in accordance with the requirements of this procurement packet.

4.31. POST-AWARD DELIVERY INSTRUCTIONS

Title and Risk of Loss of goods shall not pass to Hidalgo County until Hidalgo County actually receives and takes possession of the goods at the point or points of delivery. Receiving times may vary with the user department. Generally, deliveries may be made between 8:30 a.m. and 4:00 p.m., Monday through Friday, except on County approved holidays. The Offeror is advised to consult the user department for instructions, and be given at least seventy-two (72) hours prior notice of delivery, if applicable, before delivery will be accepted. The place of delivery shall be identified in the "**Requirements/Specifications**" attached hereto this procurement packet and/or on the Purchase Order as a "Deliver To:" address.

4.32. POST-AWARD INVOICES AND PAYMENTS

Offerors shall submit an original, itemized invoice on company letterhead with their company name and address, detailing the deliverable(s) of goods and/or services provided, the respective price, product code, item number, quantity, etc. per line item, the name of receiving/requesting department or elected office, the delivery address, the awarded vendor's contract number, and issued purchase order number. Any invoice, which cannot be verified by the contract price and/or is otherwise incorrect, will be returned to the Offeror for correction. Under term contracts, when multiple deliveries and/or services are required, the Offeror may invoice following each delivery and the County will pay on invoice. Contracts providing for a monthly charge will be billed and paid on a monthly basis only. All payments are subject to compliance with the Texas Prompt Payment Act.

Deliverables or services will be considered complete only upon written acceptance by Hidalgo County. No charges may be billed to Hidalgo County unless such costs are explicitly included in the agreement or contract. For billing and payment questions please contact the Hidalgo County Auditor's Office, 2808 S. Business Hwy. 281, Edinburg, Texas 78539, (956) 318-2511.

4.33. PROCEDURES FOR VENDOR PROTEST

Any potential Offeror has the right to protest a solicitation packet or contract award. Details for these procedures can be found on our County website: <https://www.hidalgocounty.us/143/Purchasing-Department>. The Vendor also understands that an awarded contract may immediately become void if the County determines that a lack of compliance with applicable policies and/or statutes has occurred at any time, whether in the procurement process, or after award.

4.34. PROCUREMENT PACKET FORM COMPLETION

When submitting procurement packet response, Respondents must follow the procedures and requirements provided within the procurement packet, including, but not limited to those found in the Invitation Letter, Submission Details and Procurement Overview. An authorized representative of the Offeror should complete all necessary response documentation. **Failure to complete required forms or provide required information and/or to follow procedures and/or requirements may be cause to reject the entire response.**

4.35. PROCUREMENT PACKET SUBMISSION

Offeror must comply with the following procurement packet submission procedures.

4.35.1 Offeror must submit all completed responses in accordance with the provisions, procedures and requirements provided within the procurement packet, including, but not limited to those found in the Invitation Letter, Submission Details and Procurement Overview by the date and time indicated therein. **Failure to follow packet submission requirements may be cause to reject the entire response. Late submissions will not be accepted for any reason.**

4.35.2 Supplemental Materials. Offerors are responsible for including all pertinent product data in the submitted response to this procurement packet. Literature, brochures, data sheets, specification information, completed forms requested as part of the procurement packet and any other facts which may affect the evaluation and subsequent contract award should be included. Materials such as legal documents and contractual agreements, which the Offeror wishes to include as a condition of the submission, must also be in the submitted response. Failure to include all necessary and proper supplemental materials may be cause to reject the entire response.

4.36. PROOF OF BUSINESS

Offeror must be in business under its current name and in its current form (e.g., proprietorship, Chapter S Corporation). Information to be included as part of the Vendor Application, "**Vendor Acknowledgment**".

4.37. PURCHASE ORDER AND DELIVERY

The successful Offeror shall not deliver products or provide services without a Hidalgo County Purchase Order, signed by the Hidalgo County Purchasing Director, or an authorized agent of the Hidalgo County Purchasing Department. When applicable, the fastest, most reasonable delivery time shall be indicated by the Offeror in the proper place on "**Company/Firm Response**". Any special information concerning delivery should also be included, on a separate sheet, if necessary. All items shall be shipped **F.O.B. INSIDE DELIVERY** unless otherwise stated in the specifications. This shall be understood to include bringing merchandise to the appropriate room or place designated by the user department. Every tender or delivery of goods must fully comply with all provisions of these requirements and the specifications including time, delivery and quality. Nonconformance shall constitute a breach which must be rectified prior to expiration of the time for performance. Failure to rectify within the performance period will be considered cause to reject future deliveries and cancellation of the contract by Hidalgo County, without prejudice to other remedies provided by law. **Where delivery times are critical, Hidalgo County reserves the right to award accordingly.**

Goods and/or Services must not be provided and **invoices will not be paid** without a purchase order signed by the Hidalgo County Purchasing Director.

4.38. QUALIFICATIONS OF OFFEROR

Offeror's failure to qualify or maintain qualifications throughout the term of this agreement shall release Hidalgo County from all obligations to the Offeror with regard to the services. In such an event, Hidalgo County may elect to engage another qualified firm or reject all submissions and re-advertise.

4.39. RECYCLED MATERIALS

Hidalgo County encourages the use of products made of recycled materials and shall give preference in purchasing to products made of recycled materials if the products meet applicable specifications as to quantity and quality. Hidalgo County will be the sole judge in determining product preference application.

4.40. REFERENCES

If applicable, Offeror must provide a total of four (4) references in each response to a solicitation requested by Hidalgo County. **One of the four references listed should be of a project that was canceled. If Offeror has not had a project canceled, then please indicate so.** Offeror may provide this in form of Reference Letters from other individual(s)/entities or local government entities for whom the Offeror has provided similar services in the past twenty-four (24) months as demonstration of their prior experience, or if Offeror prefers, may utilize the Reference Form "**Reference Form**". Letters or reference sheet must include the following information:

- Organization/Client Name/Government Entity (Include population of any local governmental entity – some procurements may require a specific population).
- Name of Contact Person
- Contact Telephone, Address, and Email
- Name of Project
- Scope of Work
- Contract Period
- Budget Project Amount; Actual Project Amount
- Expected project timeframe; actual project timeframe
- Include contact information for one (1) client that services have been canceled, and a description of why the project was canceled. If Offeror has not had a project canceled, then please indicate so.

4.41. SCANNED OR RE-TYPED RESPONSE

If in its response, Offeror either electronically scans, re-types, or in some way reproduces the County's published procurement packet, then in the event of any conflict between the terms and provisions of the County's published procurement packet, or any portion thereof, and the terms and provisions of the response made by the Offeror, the County's procurement packet **as published** shall control. Furthermore, if an alteration of any kind to the County's published procurement packet is only discovered after the contract is executed and is or is not being performed; the contract is subject to immediate cancellation.

Regardless of how an Offeror requested or received a copy of this procurement packet to prepare a response, **the response must be submitted according to the instructions contained within this procurement packet.**

4.42. SEVERABILITY

If any section, subsection, paragraph, sentence, clause, phrase, or word of these requirements or the specifications shall be held invalid, such holding shall not affect the remaining portions of these requirements and the specifications and it is hereby declared that such remaining portions would have been included in these requirements and the specifications as though the invalid portion had been omitted.

4.43. SILENCE OF SPECIFICATIONS

The apparent silence of specifications as to any detail, or the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practice is to prevail and that only material and workmanship of the finest quality are to be used. All interpretations of specifications shall be made on the basis of this statement. The items furnished under this contract shall be new, unused of the latest product in production to commercial trade and shall be of the highest quality as to materials used and workmanship. Manufacturer furnishing these items shall be experienced in design and construction of such items and shall be an established supplier of the item proposed.

4.44. SUBCONTRACTING

Vendor may not subcontract services to another firm without prior written request detailing goods and/or services that are to be subcontracted, and approval of said written request by Hidalgo County Commissioners Court, or applicable governing body.

4.45. TAXES

Hidalgo County is exempt from all federal excise, state, and local taxes unless otherwise stated in this document. Hidalgo County claims exemption from all sales and/or use taxes under Texas Tax Code §151.309, as amended. Offerors are not to include tax in any cost figures (including in any supplemental project specific contracts applicable to pools). If it is determined that tax was included in the cost figure it will not be included in the tabulation of any supplemental project specific awards. Texas Limited Sales Tax Exemption Certificates will be furnished upon written request to the Hidalgo County Purchasing Department, and signed by the Agent, or authorized Purchasing Department representative.

4.46. TERM OF CONTRACTS

If the contract is intended to cover a specific time period, the term will be specified in the **Procurement Overview**. Awarded contract will be in effect until (a) the term expires, or (b) participation is terminated by County with thirty (30) days written notice prior to cancellation with or without cause. Any supplemental project-specific contract award to a successful respondent will be in effect until (a) the contract expires, (b) delivery and acceptance of products, and/or performance of services ordered, or (c) terminated by the County with thirty (30) days written notice prior to cancellation with or without cause, unless otherwise stated in the executed agreement.

4.47. TERMINATION

Hidalgo County reserves the right to terminate the contract for default if Offeror breaches any of the terms therein, including warranties of Offeror or if the Offeror becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies which

Hidalgo County may have in law or equity. Default may be construed as, but not limited to, failure to deliver the proper goods and/or services within the proper amount of time, and/or to properly perform any and all services required to Hidalgo County's satisfaction and/or to meet all other obligations and requirements. Hidalgo County may terminate the contract without cause upon thirty (30) days written notice, unless otherwise stated in the executed agreement.

4.48. TERMINATION FOR HEALTH AND SAFETY VIOLATIONS

Hidalgo County has the option to terminate this contract immediately without prior notice if Offeror fails to perform any of its obligations in this contract if the failure (a) created a potential threat to health or safety or (b) violated a law, ordinance, or regulation designed to protect health or safety.

4.49. USAGE REPORTS

Hidalgo County reserves the right to request, and receive at no additional cost during the yearly contract period, a usage report detailing the services furnished to date under an agreement resulting from this procurement packet. The reports must be furnished no later than five (5) business days after written request and itemize all purchases to date by Hidalgo County department, description of each service purchased, quantity of each service purchased, per unit cost and total amount of all services purchased.

4.50. WAIVER OF SUBROGATION

Offeror and Offeror's insurance carrier waive any and all rights whatsoever with regard to subrogation against Hidalgo County as an indirect party to any suit arising out of personal or property damages resulting from Offeror's performance under any award resulting from award from this procurement packet.

4.51. WARRANTIES

Offerors shall furnish all data pertinent to warranties or guarantees which may apply to items in the response to this procurement packet. Offeror may not limit or exclude any implied warranties. Further, Offeror warrants that product sold to the County shall conform to the standards established by the U.S. Department of Labor under the Occupational Safety and Health Act of 1970. In the event product does not conform to OSHA Standards, where applicable, Hidalgo County may return the product for correction or replacement at the Offeror's expense. If Offeror fails to make the appropriate correction within a reasonable time, Hidalgo County may correct at the Offeror's expense.

4.52. CIVIL WORKS, CONSTRUCTION & PUBLIC WORKS PROJECTS

Provisions of Tex. Govt. Code Ch. 2269 as amended by HB 2581 of the 87th Texas Legislature applicable to Civil Works and Construction Projects are hereby incorporated. Provisions of Texas Local Govt. Code Ch. 271, subchapter B applicable to competitive bidding on certain public works projects are hereby incorporated.

5. EVALUATION CRITERIA

5.1. Phase 1

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	Responsiveness - Thoroughness of requested information - Understanding of project	0-100 Points	15 <i>(100% of Total)</i>

5.2. Phase 2

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	Firm Capabilities - Capability to perform all services required - Experience with similar projects - Capability to meet schedules & deadlines - Current workload and ability to commence various requested projects simultaneously	0-100 Points	85 <i>(100% of Total)</i>

6. ELECTRONIC SUBMISSION DOCUMENTS

- Firms must complete the following sections.
- If the submission is electronic, please proceed with completing all sections. Required documentation will need to be downloaded, completed, and uploaded.
- If the submission is a hard copy, please print the entire packet and complete all sections manually. Required documentation will need to be printed, completed, and included as part of the submission.
- **Failure to submit a complete response may result in the rejection of the response as non-conforming.**

6.1. I confirm, that I will be submitting my response electronically.*

Please confirm and proceed with the electronic submission requirements.

☐ Please confirm

*Response required

6.2. LEGAL NOTICE DECLARATION*

TO: Ignacio Amezcua, MBA, CTCM, CTCD, Purchasing Director

ATTN: Pablo Granados, Contract Specialist II

Hidalgo County Administration Building/Purchasing Department

2802 S. Business Hwy. 281

Edinburg, Texas 78539

RE: 24-0294-09-20-03 - Independent Audit Services

By providing a response to this solicitation, we acknowledge receipt of all of the pages of in this procurement packet. We understand that Hidalgo County reserves the right to reject any or all submissions, and further reserves the right to design the evaluation criteria to be used in selecting the lowest and best qualification.

We acknowledge that we have examined this procurement packet in its entirety, and are familiar with the conditions to be met. In accordance with the Specifications, and subject to all laws and regulations of the United States, State of Texas, and local laws, we propose and commit to furnish all labor, equipment, material, software, and services as set forth in the documents hereinbefore mentioned. Any purchase order or contract resulting from this process shall be considered null and void if the successful respondent fails to comply with any federal, state or local laws.

We acknowledge that we are providing the required certifications, attestations, verifications and/or acknowledgments as referenced within this procurement packet. We further acknowledge that any and all specifications, provisions, and attachments of this response are incorporated into and made a part of any resulting agreement.

We agree that this response shall be good, and may not be withdrawn for a period of ninety (90) calendar days after the scheduled bid opening time and date for receiving the requested solicitation, as contained in the Specifications.

Lastly, we understand that any questions regarding compliance should be directed to our firm's legal counsel. We acknowledge that the individual authorized to bind the company is signing this Acknowledgement Form. By signing this Acknowledgement Form we understand we are providing written verification and certification of the aforementioned, and the County cannot execute a contract for goods or services without this declaration.

☐ Please confirm

*Response required

6.3. REQUIREMENTS/SPECIFICATIONS*

Refer to "**Requirements/Specifications**" in the [#ATTACHMENTS](#) section. Confirm that you have read, understood, and agree with the "**Requirement/Specifications**".

☐ Please confirm

*Response required

6.4. PROOF OF INSURANCE*

Insurance Requirements

Applicable to the Acquisition of Goods and/or Services

(Other than Professional Services)

The Bidder awarded the contract shall furnish proof of insurance, which will also include any subcontractor that is subcontracted by the bidder in at least the following limits, to be in place prior to providing any services under this Contract and to continue at all times in force in effect during the term of this Contract and any extension hereof:

1. **Comprehensive General Liability insurance** policy with limits of not less than Five Hundred Thousand Dollar (\$500,000.00) providing additional coverage to all underlying liabilities of County. Policy shall cover, but not be limited to, Bidder's activities in providing the Services for County; all persons, vehicles, equipment connected with providing Services; and theft or loss of Bidder's property.

2. **Automobile liability insurance** policy, covering all owned, non-owned or hired/leased automobiles, with limits of at least Three Hundred Thousand Dollars (\$300,000.00) per person and Five Hundred Thousand Dollars (\$500,000.00) per occurrence. Coverage should include injury to or death of persons and property damage claims with limits up to five Hundred Thousand (\$500,000.00) arising out of the services provided to County hereunder.

3. **Uninsured/Underinsured motorist coverage** in an amount equal to the auto liability limits set forth immediately above;

4. **Workers Compensation Insurance:** Workers Compensation insurance in amounts established by Texas law, unless the Bidder is specifically exempted from the Texas Workers Compensation Act, Texas Labor Code Chapter 401, et. seq. Workers Compensation policies must include other States Endorsement to include TEXAS if the business is domiciled outside the State of Texas.

- Bidder shall obtain and maintain any and all other insurances which may be necessary in providing the good/service applicable to this procurement or are otherwise required by law.
- Any and all insurance policies shall be in amounts prescribed by law or otherwise specified by the County, but in no event less than the minimum amounts prescribed by law.

Additional Insurance Requirements:

- A. Bidder shall furnish to County certificate(s) of insurance, and all renewals throughout the duration of the Project, issued by the insurer that such insurance is in full force and effect.
- B. Certificates of insurance shall be submitted to County for approval prior to any services being performed by Bidder.
- C. **Hidalgo County will only accept certificates of insurance on an Acord form (below).**
- D. For each policy, except Workers' Compensation, Bidder shall name the County as an additional insured.
- E. Each policy of insurance required hereunder shall extend for a period equivalent to, or longer than the term of the Contract, and any insurer hereunder shall be required to give at least thirty (30) days written notice to the County prior to the cancellation of any such coverage on the termination date, or otherwise.
- F. This Contract shall be automatically suspended upon the cancellation, or other termination, of any required policy of insurance hereunder, and such suspension shall continue until evidence of adequate replacement coverage is provided to County. If replacement coverage is not provided within thirty (30) days following suspension of the Contract, this Contract shall automatically terminate.
- G. All insurance policies will be endorsed to provide a waiver of subrogation in favor of the County.
- H. County reserves the right to review the insurance requirements of this section during the effective period of the contract and to require adjustment of insurance coverage and their limits when deemed necessary and prudent by County based upon changes in statutory law, court decisions, or the claims history of the industry as well as the Bidder.
- I. Insurance policies shall be obtained at Bidder's sole expense. County does not maintain and will not obtain insurance of any type to protect Bidder against loss, damage or injury that may in any way result from Bidders performance of the services.
- J. In no event shall the County be liable for any loss, damage to or destruction of any property belonging to the Bidder.
- K. Bidder is responsible for ensuring all required insurance policies are valid for the duration of the contract.
- L. All insurance policies are to be issued by an insurance company authorized to do business in the State of Texas and acceptable to County.

M. Bidder shall make any other insurance documentation available to County upon request.

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THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).																																																																																																																																																																																	
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ACORD 25 (2010/05)

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The ACORD name and logo are registered marks of ACORD

Please provide or upload your Certificate of Liability Insurance depending on your method of submission.

*Response required

6.5. INSURANCE REQUIREMENT ACKNOWLEDGMENT*

I, an authorized representative for of my company, the company submitting this response, hereby acknowledge receipt of the County's required insurance limits. Said requirements:

- will be acquired within 10 working days after notification from Purchasing Department of award of the project by the Hidalgo County Commissioners' Court;
- will acquire additional amount needed to meet the County's requirements within 10 working days after notification from Purchasing Department of award of the project by the Hidalgo County Commissioners' Court; currently carry the following:
 - Professional Liability (Errors & Omissions)
 - Automobile Liability
 - General Liability
- have already been met, see attached copy of certificate of insurance.

Notice to Bidder:

A certificate of insurance for the required insurance limits shall be provided to the Purchasing Department in order to qualify for award of the project and to execute a contract between your Company and the County.

Failure to provide Certificates of Insurance to the Purchasing Department's Contract Managers will cause the award of the project to be rescinded and then re-awarded to next qualified vendor. Certificates of Insurance will be monitored and verified on a **quarterly basis** to ensure coverage policy is in place. It is the Company's obligation to maintain the appropriate insurance coverage throughout the term of the contract.

☐ Please confirm

*Response required

6.6. BID BOND ACKNOWLEDGMENT*

A Bid Bond for 5% of the project will be required. **The original Bid Bond (Physical Document) will have to be submitted to the Purchasing Department as part of the complete submission.** Payment and Performance Bonds are subject to Texas Local Government Code requirements, if required, the respondent will be advised at the time of award.

*Please download the below documents, complete, and upload.

- [Bid Bond Acknowledgment.pdf](#)

*Response required

6.7. PROJECT REQUIREMENTS ACKNOWLEDGMENT*

This is to certify that I, an authorized representative of my company, possess all of the **APPLICABLE**:

1. Licenses
2. Bonds
3. Certificates
4. Permits
5. Other

necessary to carry out the required project. Furthermore, **I am providing copies of the required documentation** (upload copies here) so that, if my company is awarded this project, I may be eligible to enter into a contract with Hidalgo County and proceed to complete the project in a timely manner.

* Any licenses, bonds, certificates, permits, etc. which are required must be presented as part of the bid packet in order to expedite the bid evaluation process. Failure to provide said documentation will result in the disqualification of your bid or response.

☐ Please confirm

*Response required

6.8. CONFLICT OF INTEREST QUESTIONNAIRE*

Please download the below documents, complete, and upload.

- [COI Questionnaire.pdf](#)

*Response required

6.9. VENDOR ACKNOWLEDGMENT*

Please read and acknowledge the required steps necessary to do business with Hidalgo County:

Step 1:

OpenGov will now serve as the primary source for all Hidalgo County solicitation postings, electronic bidding, and contract management. Any reliance on other information or sources not directly downloaded from OpenGov may result in a submission that is not in compliance.

Link can be found below:

-<https://procurement.opengov.com/portal/co-hidalgo-tx>

Step 2:

ConsiderMe (Vendor Enrollment Solution) is an innovative tool that facilitates the needs of Hidalgo County to secure qualified vendors. Local, state, and national vendors can apply using the vendor registration form in the link below.

-<https://www.hidalgocounty.us/2912/Potential-Vendors-ConsiderMe>

*The Vendor Registration Form does not guarantee a contract or agreement, however, it does guarantee your service or goods will be added to the list of potential vendors available to Hidalgo County.

☐ Please confirm

*Response required

6.10. HUB DECLARATION*

Please download the below documents, complete, and upload.

- [HUB Declaration.pdf](#)

*Response required

6.11. CERTIFICATION REGARDING DEBARMENT*

Please download the below documents, complete, and upload.

- [Certification Regarding Deb...](#)

*Response required

6.12. SAM.GOV REGISTRATION*

Please enter your company's Legal Name and/or dba Name

*Response required

6.13. FORM 1295*

Please provide a Form 1295.

- <https://www.ethics.state.tx.us/filinginfo/QuickFileAReport.php>
- Reference Independent Audit Services and (Project 24-0294) on section 3 of the form.
- Be sure to complete section 6 of the form, in order to be valid.

*Response required

6.14. Title VI Appendices - (Please confirm that you have read, understood and agree)*

APPENDIX A

THE TITLE VI CONTRACTOR ASSURANCES

During the performance of this contract, the contractor, for itself, its assignees and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

1. **Compliance with Regulations:** The contractor will comply with the Regulations relative to nondiscrimination in federally assisted programs of the United States Department of Transportation Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. **Nondiscrimination:** The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, national origin, sex, age, disability, income or Limited English Proficiency in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination

prohibited by the Acts and Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.

3. Solicitations for Subcontracts, Including Procurements of Materials and Equipment: In all solicitations, either by bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of the contractor's obligations under this contract and Acts and the Regulations relative to Non-discrimination on the grounds of race, color, national origin, sex, age, or disability.

4. Information and Reports: The contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the federal funding agency (FHWA or FTA) to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information, the contractor shall so certify to the Recipient or the Federal Funding Agency, as appropriate, and will set forth what efforts it has made to obtain the information.

5. Sanctions for Non-compliance: In the event of the contractor's non-compliance with the Nondiscrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Funding Agency may determine to be appropriate, including, but not limited to:

- a. withholding contract payments to the contractor under the contract until the contractor complies; and/or
- b. cancelling, terminating, or suspending a contract, in whole or in part.

6. Incorporation of Provisions: The contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Funding Agency may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the contractor becomes involved in, or is threatened with, litigation by a subcontractor, or supplier because of such direction, the contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.

APPENDIX B

CLAUSES FOR DEEDS TRANSFERRING UNITED STATES PROPERTY

The following clauses will be included in deeds effecting or recording the transfer of real property, structures, or improvements thereon, or granting interest therein from the United States pursuant to the provisions of Assurance 4:

NOW, THEREFORE, the U.S. Department of Transportation as authorized by law and upon the condition that the **COUNTY OF HIDALGO** will accept title to the lands and maintain the project constructed thereon in accordance with (Name of Appropriate Legislative Authority), the Regulations for the Administration of (Naming of Appropriate Program), and the policies and procedures prescribed by the (Federal Highway Administration) of the U.S. Department of Transportation in accordance and in

compliance with all requirements imposed by Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S Department of Transportation pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. 2000d to 2000d-4), does hereby remise, release, quitclaim and convey unto the **COUNTY OF HIDALGO** all the right, title and interest of the U.S. Department of Transportation in and to said lands described in Exhibit A attached hereto and made a part hereof.

(HABENDUM CLAUSE)

TO HAVE AND TO HOLD said lands and interests therein unto **COUNTY OF HIDALGO** and its successors forever, subject, however, to the covenants, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and will be binding on the **COUNTY OF HIDALGO**, its successors and assigns.

The **COUNTY OF HIDALGO**, in consideration of the conveyance of said lands and interests in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns, that (1) no person will on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed [,] [and] * (2) that the **COUNTY OF HIDALGO** will use the lands and interests in lands and interests in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the U.S. Department of Transportation, Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations and Acts may be amended[, and (3) that in the event of breach of any of the above-mentioned non-discrimination conditions, the Department will have a right to enter or re-enter said lands and facilities on said land, and that above described land and facilities will thereon revert to and vest in and become the absolute property of the U.S. Department of Transportation and its assigns as such interest existed prior to this instruction]. *

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to make clear the purpose of Title VI.)

APPENDIX C

CLAUSES FOR TRANSFER OF REAL PROPERTY ACQUIRED OR IMPROVED UNDER THE ACTIVITY, FACILITY, OR PROGRAM

The following clauses will be included in deeds, licenses, leases, permits, or similar instruments entered into by the **COUNTY OF HIDALGO** pursuant to the provisions of Assurance 7(a):

A. The (grantee, lessee, permittee, etc. as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add "as a covenant running with the land"] that:

1. In the event facilities are constructed, maintained, or otherwise operated on the property described in this (deed, license, lease, permit, etc.) for a purpose for which a U.S. Department of Transportation activity, facility, or program is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.) will maintain and operate such facilities and

services in compliance with all requirements imposed by the Acts and Regulations (as may be amended) such that no person on the grounds of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities.

B. With respect to licenses, leases, permits, etc., in the event of breach of any of the above Nondiscrimination covenants, **COUNTY OF HIDALGO** will have the right to terminate the (lease, license, permit, etc.) and to enter, re-enter, and repossess said lands and facilities thereon, and hold the same as if the (lease, license, permit, etc.) had never been made or issued.*

C. With respect to a deed, in the event of breach of any of the above Non-discrimination covenants, the **COUNTY OF HIDALGO** will have the right to enter or re-enter the lands and facilities thereon, and the above described lands and facilities will there upon revert to and vest in and become the absolute property of the **COUNTY OF HIDALGO** and its assigns. *

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.

APPENDIX D

CLAUSES FOR CONSTRUCTION/USE/ACCESS TO REAL PROPERTY ACQUIRED UNDER THE ACTIVITY, FACILITY OR PROGRAM

The following clauses will be included in deeds, licenses, permits, or similar instruments/agreements entered into by **COUNTY OF HIDALGO** pursuant to the provisions of Assurance 7(b)”

A. The (grantee, licensee, permittee, etc., as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add, “as a covenant running with the land”) that (1) no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over, or under such land, and the furnishing of services thereon, no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination, (3) that the (grantee, licensee, lessee, permittee, etc.) will use the premises in compliance with all other requirements imposed by or pursuant to the List of discrimination Acts And Authorities.

B. With respect to (licenses, leases, permits, etc.), in the event of breach of any of the above nondiscrimination covenants, **COUNTY OF HIDALGO** will have the right to terminate the (license, permit, etc., as appropriate) and to enter or re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, permit, etc., as appropriate) had never been made or issued.*

C. With respect to deeds, in the event of breach of any of the above nondiscrimination covenants, **COUNTY OF HIDALGO** will there upon revert to and vest in and become the absolute property of **COUNTY OF HIDALGO** and its assigns.*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

APPENDIX E

TITLE VI LIST OF PERTINENT NONDISCRIMINATION ACTS AND AUTHORITIES

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the “Contractor”) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

Pertinent Nondiscrimination Authorities

- Title VI of the Civil Rights Act of 1964 (42 USC § 2000d et seq., 78 stat. 252) (prohibits discrimination on the basis of race, color, national origin);
- 49 CFR part 21 (Non-discrimination in Federally-assisted programs of the Department of Transportation—Effectuation of Title VI of the Civil Rights Act of 1964);
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 USC § 4601) (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Section 504 of the Rehabilitation Act of 1973 (29 USC § 794 et seq.), as amended (prohibits discrimination on the basis of disability); and 49 CFR part 27;
- The Age Discrimination Act of 1975, as amended (42 USC § 6101 et seq.) (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982 (49 USC § 471, Section 47123), as amended (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987 (PL 100-209) (broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, the Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act of 1990, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 USC §§ 12131 – 12189) as implemented by U.S. Department of Transportation regulations at 49 CFR parts 37 and 38;
- The Federal Aviation Administration’s Nondiscrimination statute (49 USC § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 USC 1681 et seq.).

☐ Please confirm

*Response required

6.15. REQUIRED CONTRACT CLAUSES FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS*

Please download the below documents, complete, and upload.

- [2_CFR_200.pdf](#)

*Response required

6.16. FHWA 1273*

Refer to "FHWA 1273" in the [#ATTACHMENTS](#) section. Confirm that you have read, understood and agree with "FHWA 1273."

☐ Please confirm

*Response required

6.17. PROPOSER'S AFFIDAVIT OF NON-COLLUSION, NON-CONFLICT OF INTEREST, AND ANTI-LOBBYING*

Please download the below documents, complete, and upload.

- [Proposer's Affidavit.pdf](#)

*Response required

6.18. DRAFT AGREEMENT*

Refer to "Draft Agreement" in the [#ATTACHMENTS](#) section. Confirm that you read, understood, and agree with "Draft Agreement."

☐ Please confirm

*Response required

6.19. DEFICIENCIES AND DEVIATIONS FORM*

Please download the below documents, complete, and upload.

- [Deficiencies and Deviations...](#)

*Response required

6.20. REFERENCE FORM*

Please download the below documents, complete, and upload.

- [Reference Form.pdf](#)

*Response required

6.21. COMPANY/FIRM RESPONSE*

Please upload your response to this RFP as requested in ***Requirements/Specifications***.

*Response required

Hidalgo County
Requirements and Specifications
“Independent Audit Services”
RFP No. 24-0294-09-20-03

OVERVIEW:

Hidalgo County is requesting sealed proposals from interested and qualified firms to provide services for Community Supervision and Corrections Department - **"Independent Audit Services"**.

REQUEST FOR PROPOSALS

The required contents and limitations for the preparation of the RFP are described in this section. Failure to provide the requested information or adhere to any County limitations will result in disqualification of the submitted RFP.

UNDERSTANDING OF THE PROJECT:

This section should demonstrate the submitter's understanding of the project needs, the work required, and any local issues or concerns. This description should be concise, candid, and limited to 3 pages in length.

FIRM QUALIFICATIONS:

The County of Hidalgo is seeking to contract with a competent firm(s), registered and licensed if applicable for the services being requested in the RFP and/or do business in the State of Texas that has experience in, but not limited to as stated and reflected in the Texas Department of Criminal Justice Community Justice Assistance Division- "Independent Audit Guidelines," Attachment "A"

Hidalgo County Community Supervision and Corrections Department is seeking to obtain an independent auditor to conduct audits for the following fiscal years; 2024, 2025 and 2026

PERSONNEL AND STAFFING:

The firm should provide an organizational chart for the project and a summary paragraph of the project work to be performed by each proposed staff member. Biographic summaries that highlight the experience relevant to the specific project responsibilities should be provided for all proposed personnel. There is a one (1) page limitation for each biographic summary provided.

Additionally, this section should include a description of the firm's project personnel and their most recent similar projects. For each project, a client contract name and phone number should be included for reference purposes. Additionally, the names of the personnel proposed for this project who participated in the listed projects should be provided. This project list is limited to 5 pages.

Hidalgo County
Requirements and Specifications
“Independent Audit Services”
RFP No. 24-0294-09-20-03

Attachment

“A”



**INDEPENDENT AUDIT GUIDELINES,
STANDARD REPORTING FORMATS,
and
COMPLIANCE CHECKLIST REQUIREMENTS**

Effective September 1, 2024

For the Reporting Period of September 1, 2023 to August 31, 2024

Texas Department of Criminal Justice
Community Justice Assistance Division

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I. INDEPENDENT AUDIT GUIDELINES

The Texas Department of Criminal Justice - Community Justice Assistance Division (TDCJ-CJAD) acknowledges the Community Supervision and Corrections Department's (CSCD's) responsibility for all funds received. It is the responsibility of each CSCD to arrange for an annual financial and compliance audit as stipulated below.

A. Audit Engagement and Peer Review Letters

The independent audit firm must attach a copy of its quality control review report (peer review report) with the engagement letter. *Government Auditing Standards* and American Institute of Certified Public Accountants (AICPA) *Standards for Performing and Reporting on Peer Reviews* require organizations conducting audits for governmental departments to have an external quality control review (peer review) of the firm's accounting and auditing practices completed at least once every three (3) years by an organization not affiliated with the organization being reviewed. TDCJ-CJAD will review the engagement letters to ensure that the recommended terms are included. Any engagement letter that does not include the recommended terms must be rewritten to include those terms. The recommended terms are as follows:

The engagement letter shall:

- State that the audit is to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the comptroller general of the United States.
- Indicate that any audit opinion expressed will state that the reports are presented in accordance with TDCJ-CJAD reporting requirements. Reference *Independent Audit Guidelines (IAG)*, *Financial Management Manual for TDCJ-CJAD Funding (FMM)*, and applicable laws and regulations.
- Indicate that the fiscal officer for the CSCD will review the draft independent audit report for compliance with the *IAG*, Compliance Requirements, Standard Reporting Formats, and review the audited financial statements for accuracy before issuance of the final independent audit report.
- State that TDCJ staff and/or state auditor's staff will be granted reasonable access to the work papers upon written request.
- State that audit work papers are to be retained for not less than five (5) years from the date of the audit report.
- State the cost of the independent audit of the CSCD, independent of the county or counties within the judicial district.

B. General Audit Objectives

- To determine that the CSCD has set up and used appropriate financial and administrative systems of controls to discharge management responsibilities effectively and to accomplish program objectives;
- To determine whether the financial reports submitted to TDCJ-CJAD contain accurate and reliable financial data;

- To determine if the financial statements are presented fairly in accordance with TDCJ-CJAD financial reporting requirements;
- To determine whether TDCJ-CJAD funds and locally generated funds in state budgets are expended in accordance with TDCJ-CJAD approved budgets;
- To determine that the CSCD has no deficiencies in internal controls or instances of non-compliance required to be reported under the:
 - *Government Auditing Standards* issued by the Comptroller General of the United States;
 - *FMM*.

II. COMPLIANCE REQUIREMENTS

A. Applicable Laws and Regulations

To audit, the independent auditor must follow the requirements of generally accepted auditing standards and the *Government Auditing Standards* issued by the Comptroller General of the United States. The auditor must also be knowledgeable of the following:

- Texas Code of Criminal Procedure, Articles: 17, 42.12, 42A, 102;
- Texas Government Code, Chapters: 76 and 509;
- Transportation Code, Section 521.2462;
- Texas Local Government Code, Chapters: 113, 116, 130, 140, and 262;
- Texas Family Code, Section 157.213;
- Attorney General (AG) Opinion No. LO-98-008;
- The *FMM*, effective September 1, 2023 (available from TDCJ-CJAD);
- TDCJ-CJAD standards and Grant Award Statements for Diversion Programs (DP) and Treatment Alternative to Incarceration Programs (TAIP).

B. General Requirements

All TDCJ-CJAD administered funds and locally generated program funds are to be audited by a Certified Public Accountant, including Basic Supervision, Community Corrections (CC) funds, Diversion Program (DP) funds, and Treatment Alternative to Incarceration Program (TAIP) funds.

- Audits are to cover the 12-month reporting period of September 1, 2023 through August 31, 2024.
- As defined in the *FMM*:
 - Although CSCDs are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting.
 - The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

- CSCDs with twenty-six (26) employee pay periods may have overlap into the next fiscal year and should use the modified accrual basis of accounting in the 4th quarter to accurately reflect salary and fringe benefit expenditures.
- For the CSCD to report an accrual, as of August 31, on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31.
- To be in compliance with state requirements, CSCDs must have and operate by an existing policy on budget approval, and the policy must be approved by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and *FMM*).
- Independent Auditors are instructed that only the final (last) TDCJ-CJAD approved budget and final (last) TDCJ-CJAD quarterly financial report for all programs should be referenced when performing the financial audit. These documents shall be obtained by the independent auditor directly from TDCJ-CJAD prior to beginning the independent audit by emailing the TDCJ-CJAD Fiscal Audit inbox at: CJAD.Fiscal.Audit@tdcj.texas.gov.
 - Year-end budget adjustments for the fiscal year audited are reviewed and approved/disapproved by TDCJ-CJAD if submitted from CSCDs by November 30.
 - Although the 4th quarter financial report is due November 30, CSCDs have until December 31 to make necessary corrections for the fiscal year being audited.
- A schedule of differences between the audit report and the CSCD's quarterly financial reports shall be prepared for each program, whether a difference exists or not. Detailed and specific explanations should be given for any differences between the amounts in the audit report and the amounts in the CSCD quarterly financial reports previously submitted to TDCJ-CJAD. For example, “The difference in supervision fees amounting to \$500 was caused by the timing difference of reporting the August receipts of the previous fiscal year.” Note that responses such as “Differences in supervision fees amounting to \$500 were caused by a timing difference” are not specific and will prompt additional follow-up questions by TDCJ-CJAD.
- All audit findings and recommendations regarding financial and compliance matters are to be thoroughly addressed in the exit conference, as well as in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

III. INDEPENDENT AUDIT REPORT REVIEW FINDINGS

1. **CPA Findings:** Those findings identified by the independent auditor.
2. **Treasury Issue:** Any deviation from the statutory requirements for deposits and disbursements as identified by the independent auditor in the notes to the financial statements, compliance checklist, or the schedule of findings and questioned cost.
3. **Budget Variance:** Expenditures greater than 15% of the last approved budgeted expenditure line item within each individual program. Identified by either the CPA or TDCJ-CJAD.
4. **Budget Difference:** Differences between the last TDCJ-CJAD approved budget and the budget reported in the audit. Identified by TDCJ-CJAD.

5. **Quarterly Financial Differences:** Differences between the CSCD's actuals and the quarterly financials on file with TDCJ-CJAD. Identified by either the CPA or TDCJ-CJAD.

IV. STANDARD REPORT CONTENTS

A. Minimum Standards—report contents—shall include the following:

These standards are not to be construed as a limitation on reporting. Any material findings and/or questioned costs observed should be disclosed, regardless of the TDCJ-CJAD reporting requirements.

- An independent auditor's report (unmodified opinion).
- A Combined Statement of Financial Position.
- A Combined Statement of Revenues, Expenditures, and Changes in Fund Balances.
- A Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for the Community Corrections programs (CC), if more than one CC.
- A Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for the Diversion Programs (DP), if more than one DP.
- Individual Statements of Revenues, Expenditures, and Changes in Fund Balances for each program, reflecting budget, actual, and variance.
- Individual Schedule of Differences between the actual amounts per the audit report and the amounts reported in the CSCD's quarterly financial report to TDCJ-CJAD, along with detailed and specific explanations of all differences.
- Applicable Notes to the Financial Statements must include, but are not limited to, the following Notes. If the Note is not applicable to the CSCD, or if there is nothing to report in the Note, that fact must be stated (see examples).
 1. Summary of Significant Accounting Policies, including:
 - Reporting Entity (CSCD is a specialized local entity, not part of the county nor part of TDCJ-CJAD)
 - Basis of Accounting
 - Budgets (Accounting and Legal Compliance)
 2. Prior Period Adjustments
 3. Refunds
 4. Budget Variances
 5. Cash, Collections, Change Funds, Petty Cash, and Investments
 6. Funds Collected by the CSCD from Non-TDCJ-CJAD Sources Which Are Required to Be Reported on the TDCJ-CJAD Quarterly Financial Reports.
 7. Commitments and Contingencies
 8. Subsequent Events
- Independent Auditor's Report on Compliance and on Internal Control.
- Schedule of Findings and Questioned Costs for the year ended August 31, (*fiscal year audited*).
- Schedule of Findings and Questioned Costs for the Prior year ended August 31, (*prior fiscal year audited*).
- The TDCJ-CJAD Independent Audit Compliance Checklist.
- Any letters to management because of the audit and the response by management.

B. Reporting Reminders

- All disbursements from the state to the CSCD should be reported as *revenues*.
- Balances due to the state from previous fiscal years should be reported as *reductions to fund balances*.
- One-time and supplemental payments should be reported as *additions (increases) to state aid revenues*.
- Deobligated funds should be reported as *negatives (decreases) to state aid revenues*.

C. Audit Tracking

- The Fiscal Management section of TDCJ-CJAD coordinates audit review activities.
- TDCJ-CJAD follows up with CSCDs on any deficiencies, questioned costs, audit findings, or resolution of audit findings noted in the independent audit reports.

V. TIMELINE FOR FINANCIAL REPORTS DUE TO TDCJ-CJAD

Financial Remittance Schedule (*FMM, Financial Reports*)

The financial reports shall be prepared using dollars and cents, and the information on the financial reports shall be verified for accuracy by preparing reconciliations to the bank balances.

Statement of Financial Position (Balance Sheet), shall be submitted to TDCJ-CJAD Fiscal Management by November 30 for the prior fiscal year, along with the fourth (4th) quarter financial reports.

Quarterly Financial Reports are due to TDCJ-CJAD within 30 days after the close of each quarter (due the end of December, March, and June). The final report (fourth quarter report) is due to TDCJ-CJAD 90 days after the close of the fiscal year (the end of November).

Revised fourth quarter financial reports shall be considered in the succeeding year for adjustments to the fund balance if received at TDCJ-CJAD by December 31. After December 31, any adjustments that affect the fund balance shall be reported on the then-current quarterly report; this will not result in any adjustment to any previously calculated refund or six-month reserve.

QFR Due Dates		QFR Revisions	
1st QTR (SEP-NOV)	December 31	All QFRs for Previous FY	December 31
2nd QTR (DEC-FEB)	March 31		
3rd QTR (MAR-MAY)	June 30	Statement of Financial Position	
4th QTR (JUN-AUG)	November 30	Each FY	November 30

VI. DEFINITIONS

Balances Due to the State (Refunds Due to the TDCJ-CJAD) are unexpended funds payable to the TDCJ-CJAD following the end of the second fiscal year of each legislative biennium.

Budget Variance is the amount in excess of 15% that is higher than the line-item amount in the last TDCJ-CJAD approved CSCD budget (including interfund transfers to other programs or for cash-matching grants from other agencies). This means that if a line-item expenditure changes from the last TDCJ-CJAD approved budget amount by a percentage higher than 15%, there is a finding.

Community Corrections Facility (CCF) is a residential program operated by the CSCD.

Community Supervision Fees are fees collected directly from offenders. These fees should be budgeted and reported only in Basic Supervision.

Dedicated Salary Funds (Formerly Rider 80 Salary Funds) are funded based on specific criteria per position (not employee). Funding for Dedicated Salaries is allocated by TDCJ-CJAD through the DP line item but is budgeted and reported by CSCDs as state aid under Basic Supervision.

Depository is the financial institution selected under Section [116.021](#) for safekeeping of the county treasury. As defined by Local Government Code 113.001.

Depository account is an account covered by the depository agreement, including required collateral. As defined by Local Government Code 113.001.

Deobligated Funds are State funds that have been removed from the budget by the CSCD and subsequently returned to the TDCJ-CJAD, normally during the same fiscal year in which the funds were awarded. *Deobligations reduce State Aid and must be reported online item F (State Aid) in quarterly financial reports. Do not use line X (Refund to CJAD) for reporting deobligated funds.*

Encumbrance is the commitment of all or part of an appropriation for future expenditures. Encumbrances represent valid obligations related to unfilled purchase orders or unfulfilled contracts, such as special grants, funds held for lawsuits, construction, or renovation funds, etc. Outstanding encumbrances show the amount as a reserve of fund balance and not reported as accounts payable.

Independent Auditor is a certified public accountant (CPA) licensed by the Texas State Board of Public Accountancy. The independent auditor meets the independence standards specified in the *Government Auditing Standards* issued by the comptroller general of the United States.

Interest Income is revenue resulting from investment of funds. Interest income should be budgeted and reported only in Basic Supervision.

Interfund Transfer is the movement of funds between CSCD programs, not between a CSCD program and county funds. If funds are moved between programs funded by two different sources (for example, from Basic Supervision to a funded Community Corrections program), then the “Interfund Transfer” line is used. However, if funds are moved between two Community Corrections programs (CC), or between two Diversion Programs (DP) (i.e., two like-type funded programs), this is considered a “Transfer” of funds and the “State Aid” line is either reduced or increased in the affected CC or DP programs.

For programs funded by DP or TAIP funds, movement of funds (normally into the program) is on the “Interfund Transfer” line when the funds come from the Basic Supervision program or CC. Movement of

DP funds from one DP-funded program to another DP program requires prior written approval from the TDCJ-CJAD.

Modified Accrual Basis of Accounting requires that revenues be recognized when "measurable and available" and that expenditures are recognized in the "accounting period in which the fund liability is incurred." For reporting purposes, the TDCJ-CJAD requires all CSCDs to recognize, in the fiscal year audited, all revenues and expenditures accrued by August 31. To be reportable, any ordered goods must be received and the expenditures for those goods paid by October 31, provided that a valid purchase order was issued by August 31 unless a special waiver has been issued by the TDCJ-CJAD.

One-Time Payments (State Aid Only) must be expended or have a purchase order issued within the allotted timeframe and shall adhere to TDCJ-CJAD specified grant conditions. Examples of one-time payments can include, but are not limited to, the following: Special Grant Conditions, one-time grant awards, reallocation of deobligated funds, supplemental payments, etc.

Other Revenue includes any revenue deposited into a CSCD program fund not recorded in other categories. This revenue is recorded during the fiscal year received (i.e., county support for allowable items, collection fees from other governmental agencies, transaction fees, and donations from other sources). Other Revenue items for residential facility programs include commissary items (may be sold to residents at up to 5% above cost), meal fees from non-residents, pay phone/pool table/video game collections, reimbursements from residents, vending machine collections, washing machine/dryer collections, etc.

Vending machine revenue earned by the CSCD or CCF shall be used only for the same purposes for which State funds may be used. This revenue may not be used to purchase unallowable items (refer to Attorney General Opinion JM-391, December 18, 1985). It may be budgeted and reported in any program to which it is related.

Payments by Program Participants are fees collected directly from offenders for their share of costs for various programs operated by the CSCD. These fees are to be budgeted and reported only in Basic Supervision; accompanying notes must indicate the type of fee and associated funding source, program, and program number.

Prior Period Adjustment: Adjustment to the beginning fund balance because of corrections and/or audit findings of prior fiscal years, **not prior quarters of the current fiscal year**. Examples include reimbursements of different fiscal years, remaining funds from settlements made in the year the settlement was reached, once a retiree has been paid for accumulated leave, any funds remaining from the encumbered funds at the end of the previous biennium, or revisions identified after the December 31 cutoff date for QFR revisions of the prior fiscal year. This amount does not include prior-year refunds.

Quarterly Financial Reports (QFRS – and other financial reports required by TDCJ-CJAD) are interim financial report forms that are prepared based on specific TDCJ-CJAD guidelines. The guidelines do not necessarily conform to accounting principles generally accepted in the United States.

Questioned Costs are **defined** by OMB Circular A-133 to include costs that are questioned by the auditor because of an audit finding: (a) that resulted from a violation or possible violation of a provision of a law, regulation contract, grant, cooperative.

Refunds include Prior Year Refunds for Basic Supervision (within first year of biennium), and Biennium Refunds for CC, DP, or TAIP funding (prior to end of biennium).

State Aid funds are provided to CSCDs from the TDCJ-CJAD for basic operations and program costs.

SAFPF Payments are funds from the TDCJ-CJAD for officers supervising and providing aftercare for offenders released from TDCJ Substance Abuse Felony Punishment Facilities (SAFPF). These funds, which are state aid funding, should be budgeted and reported only in Basic Supervision.

Treasury is defined as money belonging to the county held by the county treasurer as per Local Government Code 113.001 and *FMM, State Payments, Funds in the County Treasury*.

Unallowed Expenditures are those expenditures identified as unallowable in the Allowable/Unallowable Expenditures Schedules of the *FMM, Allowable and Unallowable Expenditures*.

VII. INFORMATIONAL ITEMS SPECIFIC TO FISCAL YEAR AUDITED

A. Independent Audit Due Dates

- a. Audit engagement letter and audit firms' quality control review reports (peer review reports) are due to TDCJ-CJAD by **November 30**.
- b. Independent audit reports are due to TDCJ-CJAD by **March 1**.

B. Submission of Audit Documents to TDCJ-CJAD

- a. The CSCD has the option to submit audit documents in PDF, hard copy, or both. Hard copies are not required. Emailed submissions should be sent to the TDCJ-CJAD Fiscal Audit inbox at: CJAD.Fiscal.Audit@tdcj.texas.gov.

C. Biennium Fund Balances

- a. **First Year of Biennium Fund Balances:**
 - Fund balances of the previous quarter (and prior fiscal year) in all programs carry forward to the CSCD's program budgets.
 - There are no refunds due to TDCJ-CJAD for the first year of the biennium fund balances.
- b. **Second Year of Biennium Fund Balances:**
 - Fund balances as of August 31, in Community Correction programs (CC), Diversion Programs (DP), and Treatment Alternatives to Incarceration Programs (TAIP), will be refunded to the TDCJ-CJAD by November 30, and will be reported on the 4th quarter financial report.
 - There will be a carryover balance of zero for the following fiscal year.

VIII. INDEPENDENT AUDITOR'S OPINION

See American Institute of Certified Public Accountants (AICPA) *Audit and Accounting Guide* for Audits of State and Local Governmental entities for formats of unmodified and modified opinions to be issued within the independent auditor's report. State if unmodified or modified opinion used in the audit report.

IX. EXAMPLES OF FINANCIAL STATEMENT FORMATS

Included are four pages of formats of the required Financial Statements. All the following Financial Statements must be included **if applicable** in the Audit Report.

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT COMBINED STATEMENT OF FINANCIAL POSITION AUGUST 31, (fiscal year audited)

All TDCJ-CJAD funding sources should be included, **do not include unbudgeted funding sources or individual program names**. Line items must remain separate and are not to be combined. **Unused lines may be deleted.**

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Petty Cash	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Time Deposits	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Cash and Investments	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Accounts Receivable					
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From TDCJ-CJAD	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From Other CSCD Program	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From ____ County	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From ____	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Accounts Receivable	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Assets	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To TDCJ-CJAD	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To Other CSCD Program	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To ____ County	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To ____	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Liabilities	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Liabilities and Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
**COMBINED STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

FOR THE YEAR ENDED AUGUST 31, (fiscal year audited)

All TDCJ-CJAD funding sources should be included, **do not include unbudgeted funding sources or individual program names.** Line items must remain separate and are not to be combined. **Unused lines may be deleted.**

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
REVENUE					
State Aid ¹	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
One-Time/Supplemental Payment (+) ²	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Deobligation (-) ³	\$ -00,000	\$ -00,000	\$ -00,000	\$ -00,000	\$ -00,000
Total State Aid Not Including SAFPF ⁴	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
State Aid: SAFPF	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
EXPENDITURES					
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditures	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
OTHER FINANCING SOURCES (USES)					
Basic Supervision Interfund Transfer [+ or -] ⁵	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
CC Interfund Transfer [+ or -] (to DP or TAIP) ⁶	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Other Financing Sources (Uses)	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
PRIOR YEAR ENDING FUND BALANCE	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Adjustment ⁷	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Prior Year Refunds (BS only) ⁸	\$ 00,000				\$ 00,000
Adjusted Beginning Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Refund to TDCJ-CJAD (CC, DP, TAIP only) ⁹		\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
AUDITED YEAR ENDING FUND BALANCE	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000

The notes referenced in Section X are an integral part of these financial statements.

¹ Prior to One-Time/Supplemental Payment(s) & or Deobligation(s).

² Addition to State Aid (report one-time/supplemental payment(s) as a separate line item).

³ Reduction to State Aid (report deobligation(s) as a separate line item).

⁴ Total State Aid including One-Time Payment(s) and Deobligation(s); if none, state the original State Aid.

⁵ BS transfers in would be associated with return of a previous transfer out.

⁶ CC transfers in are only allowable from BS or return of unused funds from DP or TAIP; CC transfers out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC funds.

⁷ Adjustment to beginning fund balance because of corrections and/or audit findings of prior fiscal years, not prior quarters of the current fiscal year. This amount does not include prior-year refunds.

⁸ Amount of a previous biennium's refund to TDCJ-CJAD (Basic Supervision only).

⁹ Refunds for CC, DP, and TAIP are reported in the fourth quarter of the last year of the biennium.

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL COMMUNITY CORRECTIONS FUNDS (or All DIVERSION FUNDS)
FOR THE YEAR ENDED AUGUST 31, (fiscal year audited)
Line items must remain separate and are not to be combined. Unused lines may be deleted.

	CC (or DP) (Program Name)	CC (or DP) (Program Name)	Total (All CC or All DP Funds)
REVENUE			
State Aid ¹	\$ 00,000	\$ 00,000	\$ 00,000
One-Time/Supplemental Payment (+) ²	\$ 00,000	\$ 00,000	\$ 00,000
Deobligation (-) ³	\$ -00,000	\$ -00,000	\$ -00,000
Total State Aid ⁴	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	\$ 00,000	\$ 00,000	\$ 00,000
EXPENDITURES			
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditures	\$ 00,000	\$ 00,000	\$ 00,000
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 00,000	\$ 00,000	\$ 00,000
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -] ⁵	\$ 00,000	\$ 00,000	\$ 00,000
CC Interfund Transfer [+ or -] (to DP or TAIP) ⁶	\$ 00,000	\$ 00,000	\$ 00,000
Total Other Financing Sources (Uses)	\$ 00,000	\$ 00,000	\$ 00,000
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment ⁷	\$ 00,000	\$ 00,000	\$ 00,000
Refund to TDCJ-CJAD (CC, DP, TAIP only) ⁸	\$ 00,000	\$ 00,000	\$ 00,000
Adjusted Beginning Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000
AUDITED YEAR ENDING FUND BALANCE	\$ 00,000	\$ 00,000	\$ 00,000

The notes referenced in Section X are an integral part of these financial statements.

¹ Prior to One-Time/Supplemental Payment(s) & or Deobligation(s).

² Addition to State Aid (report one-time/supplemental payment(s) as a separate line item).

³ Reduction to State Aid (report deobligation(s) as a separate line item).

⁴ Total State Aid including One-Time Payment(s) and Deobligation(s); if none, state the original State Aid.

⁵ BS transfers in would be associated with return of a previous transfer out.

⁶ CC transfers in are only allowable from BS or return of unused funds from DP or TAIP; CC transfers out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC funds.

⁷ Adjustment to beginning fund balance because of corrections and/or audit findings of prior fiscal years, not prior quarters of the current fiscal year. This amount does not include prior-year refunds.

⁸ Refunds for CC, DP, and TAIP are reported in the fourth quarter of the last year of the biennium.

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – BUDGET, ACTUAL, AND VARIANCE**
FOR THE YEAR ENDED AUGUST 31, *(fiscal year audited)*
BASIC SUPERVISION (OR COMMUNITY CORRECTIONS, DIVERSION PROGRAM, OR TAIP — SPECIFIC
PROGRAM TITLE — SPECIFIC PROGRAM NUMBER) **Unused lines may be deleted**

TYPE OF REVENUE	Budget	Actual	Variance Favorable (Unfavorable)
State Aid ¹	\$ 00,000	\$ 00,000	\$ 00,000
One-Time/Supplemental Payment (+) ²	\$ 00,000	\$ 00,000	\$ 00,000
Deobligation (-) ³	\$ -00,000	\$ -00,000	\$ -00,000
Total State Aid Not Including SAFPF ⁴	\$ 00,000	\$ 00,000	\$ 00,000
State Aid: SAFPF	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees Collected	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000
Carry Over from Previous FY (Prior Year Ending Fund Balance)	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000
Basic Supervision Interfund Transfer [+ or -] ⁵	\$ 00,000	\$ 00,000	\$ 00,000
CC Interfund Transfer [+ or -] (to DP or TAIP) ⁶	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	\$ 00,000	\$ 00,000	\$ 00,000
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditures	\$ 00,000	\$ 00,000	\$ 00,000
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 00,000	\$ 00,000	\$ 00,000
PRIOR YEAR ENDING FUND BALANCE		\$ 00,000	
Prior Period Adjustment ⁷		\$ 00,000	
Prior Year Refunds (BS only) ⁸		\$ 00,000	
Refund to TDCJ-CJAD (CC, DP, TAIP only) actuals ⁹		\$ 00,000	
Total Prior Period Adjustment & Refunds - Actuals		\$ 00,000	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 00,000	

The notes referenced in Section X are an integral part of these financial statements.

¹ Prior to One-Time/Supplemental Payment(s) & or Deobligation(s).

² Addition to State Aid (report one-time/supplemental payment(s) as a separate line item).

³ Reduction to State Aid (report deobligation(s) as a separate line item).

⁴ Total State Aid including One-Time Payment(s) and Deobligation(s); if none, state the original State Aid.

⁵ BS transfers in would be associated with return of a previous transfer out.

⁶ CC transfers in are only allowable from BS or return of unused funds from DP or TAIP; CC transfers out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC funds.

⁷ Adjustment to beginning fund balance because of corrections and/or audit findings of prior fiscal years, not prior quarters of the current fiscal year. This amount does not include prior-year refunds.

⁸ Amount of a previous biennium's refund to TDCJ-CJAD (Basic Supervision only).

⁹ Refunds for CC, DP, and TAIP are reported in the fourth quarter of the last year of the biennium.

X. NOTES TO THE FINANCIAL STATEMENTS
(Examples and Instructions)

Included are eight (8) required Notes, informational instructions, and examples for notes. If the Note is not applicable, include the note and state that fact. Any additional Notes deemed necessary by the CSCD and/or by the independent auditor should also be included.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Required to be stated with additional descriptions if needed: all TDCJ-CJAD funding sources received: The CSCD is a special purpose district of state government and is not a department of the administrative county, nor is it an agency of the State of Texas. Note: The example paragraphs below should be amended to only include the fund types (not program names) that the CSCD received from TDCJ-CJAD during the fiscal audited year. If needed in the description, add the judicial district number and other counties covered by the CSCD. CSCDs are specialized local entities and not departments of any county nor are they a department of the TDCJ-CJAD.

The accompanying financial statements include the revenue of the (County Name) Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the TDCJ-CJAD from state appropriations for the Basic Supervision fund, Community Corrections funds, Diversion Program Grant Funds, Treatment Alternative to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The (County Name) Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

Describe: the basis of accounting practices utilized by the CSCD during the fiscal year audited identifying if the CSCD used modified accrual basis of accounting throughout the year, or only in preparation of the fourth quarter reports submitted to TDCJ-CJAD; the CSCD's revenue recognition policies; identify if separate accountability was maintained for TDCJ-CJAD funds; i.e., the fund accounting of self-balancing funds; the cutoff dates for revenue recognition and expenditure payments and any change in accounting policies from the previous year. **Paragraphs 1 and 4 of this section are required.** The example paragraphs 2 and 3 below should be amended as needed to describe the individual procedures of each CSCD.

Since the Department receives funding from state government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of (County Name) CSCD are organized based on fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations, or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual, i.e., earned, measurable and available. Available means collectible within the current period or soon enough

thereafter to be used to pay liabilities of the current period. Revenues received by October 31 for financial activity performed by August 31, are considered available. Also, purchases for which the commitment has been established by August 31, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the (County Name) CSCD are grouped into the agency fund type for the purpose of operation on the (County Name), Texas accounting system. Accounting agency funds are accounts established for deposit and disbursement of funds which are not controlled through the (County Name), Texas budget process and are held in purely a custodial capacity.

Budgets (Accounting and Legal Compliance)

Describe the CSCD's basic budget procedures indicating whether the budgets were: prepared biennially, approved by the district judge(s), and submitted to TDCJ-CJAD for approval, amendments, etc. The example paragraphs below should be amended as needed to describe the individual procedures of each CSCD.

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the TDCJ-CJAD.

Only budget adjustment requests, at year-end, received by November 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after November 30 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

2. PRIOR PERIOD ADJUSTMENTS (use for prior fiscal year(s') adjustments only)

List all prior period adjustments, along with dollar amounts, reported in the fiscal year audited, if any. This includes adjustment to beginning fund balances because of revisions, accounting corrections, and/or reporting adjustments to the general ledger of the previous fiscal year(s) audited, not prior quarters of the fiscal year audited. This amount does not include prior year refunds. If none, state that fact.

3. REFUNDS

List with dollar amount all refunds that were reported in the fiscal year audited. Examples include Prior Year Refunds for Basic Supervision (within first year of biennium), Biennium Refunds for CC, DP, or TAIP funding (prior to end of biennium). If no refunds, state that fact.

4. BUDGET VARIANCES

List all expenditure line-item amounts with detailed explanations, as reported in the Individual Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget, Actual, and Variance, that exceed the 15% rule. This means if a line-item expenditure changes from the last TDCJ-CJAD approved budget amount by a percentage greater than 15%, there is a finding. If any increases in actual over budget exceeds the 15% rule, it is required to be reported in the Schedule of Findings and Questioned Costs as a finding. If none, state that fact.

5. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH, AND INVESTMENTS

Describe the CSCD's cash and collection procedures. Required to be stated: whether all of the CSCD funds/collections are deposited/transferred and held in a special fund of the County Treasury (county's bank account), deposited/transferred to the County Treasury (county's bank account) within their allotted time

frames, and disbursed by the county as the CSCD directs. The example paragraphs below should be amended as needed to describe the individual procedures of each CSCD.

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD.

During the fiscal year audited: The CSCD's state aid and net funds (revenues) received were deposited and held, and collection accounts' remaining net funds (revenues) were transferred into a special fund of the county treasury, on or before the next regular business day, or on or before the fifth business day after the day on which the money was received. All the CSCD's state aid and net funds (revenues) received were held, deposited, disbursed, invested, and otherwise cared for by the County on behalf of the CSCD as the CSCD directed (Government Code 509.011(c) and Local Government Code 113.022 and 140.003 (f)).

Indicate if those CSCD's employees who have access to public funds are covered by a surety bond, and if the surety bond also covers those employees who maintain and administer public funds, change funds, and/or petty cash.

Indicate if the CSCD maintained a change fund. Describe the change fund procedures. Indicate the change fund dollar amount and whether change funds are only used at the CSCD or also in the subsidiaries. Note: A change fund is not considered a petty cash fund and it is used strictly for making change in connection with collections that are due and payable to the CSCD. If the CSCD did not maintain a change fund, state that fact.

Indicate if the CSCD maintained a petty cash fund utilizing CSCD funds or non-CSCD funds. Describe the petty cash revenue procedures, including the dollar amount of the petty cash, how expenditures are processed: through cash, counter checks, etc., and its purpose. If the CSCD did not maintain petty cash, state that fact.

Describe the procedures of investing idle funds, if any. If funds are not invested, state that fact.

6. FUNDS COLLECTED BY THE CSCD FROM NON TDCJ-CJAD SOURCES WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS

In chart format, include the following required information: source, amount, restrictions for use (e.g., Government Code, *Financial Management Manual for TDCJ Funding*, TDCJ-CJAD Funding restrictions), and if funds are expended in accordance with those applicable limitations. Each individual source received needs to be individually stated. Amounts received must trace back to the Combined Statement of Revenues and Expenditures. If the CSCD collects Administrative or Pretrial Intervention Fees, include them as a separate line item, with the total amount received for that fee, under the respective line item in which they were collected. Include interest income, if any. The detailed information provided for Payments by Program Participants and Other Revenue should correspond to the note's boxes within the quarterly financial reports submitted to TDCJ-CJAD.

Source	Amount Received	Restrictions for Use	Expended In Accordance With Restriction
Community Supervision Fees Collected	\$ XX,XXX	Texas Code of Criminal Procedure Art. 42A.652 (a); <i>FMM</i> restrictions	Yes or No
Administrative Fees for Offenders \$25-\$60 (Example fee, remove if not collected)	\$ XX,XXX	Government Code Sec. 76.015c; Art. 76.015c; Administrative Fee, <i>FMM</i>	Yes or No
Payments by Program Participants: (List all individual fees, along with the total dollar amount for each fee, that were collected under payments by program participants, budgeted, and reported in the quarterly financial reports during the fiscal year audited.)			
Administrative Fees for Offenders \$25-\$60 (Example fee, remove if not collected)	\$ XX,XXX	Government Code Sec. 76.015c; Art. 76.015c; Administrative Fee, <i>FMM</i>	Yes or No
Pretrial Intervention Supervision Fees (Example fee, remove if not collected)	\$ XX,XXX	Texas Code of Criminal Procedure Chapter 102.012; <i>FMM</i> restrictions	Yes or No
Pretrial Intervention Program Related Fees (Non-Supervision, Example fee, remove if not collected)	\$ XX,XXX	Texas Code of Criminal Procedure Chapter 102.012; <i>FMM</i> restrictions	Yes or No
Electronic Monitoring Fees (Example fee, remove if not collected)	\$ XX,XXX	<i>FMM</i> restrictions	Yes or No
Total Payments by Program Participants:	\$ XX,XXX	Government Code, Sec. 76.015; Sec. 19, Art. 42.12 Code of Criminal Procedures; <i>FMM</i> restrictions	
Interest Income	\$ XX,XXX	<i>FMM</i> restrictions	Yes or No
Other Revenue: (List all fees individually, along with the total dollar amount collected for each fee, that were collected under other revenue during the fiscal year audited.)			
Transaction Administrative \$2 Fees (Example fee, remove if not collected)	\$ XX,XXX	Code of Criminal Procedure Art. 102.072; <i>FMM</i> restrictions	Yes or No
Donations (Example fee, remove if not collected)	\$ XX,XXX	<i>FMM</i> restrictions, or as specified by donor	Yes or No
Administrative Fees for Non-Offenders \$25-\$60 (Example fee, remove if not collected)	\$ XX,XXX	<i>FMM</i> restrictions, or as specified by donor	Yes or No
Total Other Revenue:	\$ XX,XXX		

7. COMMITMENTS AND CONTINGENCIES

Describe and state expected outcome. If none, state that fact.

8. SUBSEQUENT EVENTS

Describe. If no reportable subsequent events, state that fact.

XI. SCHEDULE OF DIFFERENCES BETWEEN AUDIT AND CSCD REPORTS**(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT****SCHEDULE OF DIFFERENCES BETWEEN****AUDIT REPORT AND CSCD REPORTS as Submitted to TDCJ-CJAD****FUNDING SOURCE, PROGRAM TITLE, AND PROGRAM NUMBER (if applicable)***Line items must remain separate and are not to be combined. Unused lines may be deleted.***FOR THE YEAR ENDED AUGUST 31, (fiscal year audited)**

	Actual	Per CSCD Quarterly Report	Difference*
REVENUE			
State Aid ¹	\$ 00,000	\$ 00,000	\$ 00,000
One-Time/Supplemental Payment (+) ²	\$ 00,000	\$ 00,000	\$ 00,000
Deobligation (-) ³	\$ -00,000	\$ -00,000	\$ -00,000
Total State Aid Not Including SAFPF ⁴	\$ 00,000	\$ 00,000	\$ 00,000
State Aid: SAFPF	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	\$ 00,000	\$ 00,000	\$ 00,000
EXPENDITURES			
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditure	\$ 00,000	\$ 00,000	\$ 00,000
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 00,000	\$ 00,000	\$ 00,000
OTHER FINANCING SOURCES (USES)			
Basic Supervision Interfund Transfer [+ or -] ⁵	\$ 00,000	\$ 00,000	\$ 00,000
CC Interfund Transfer [+ or -] (to DP or TAIP) ⁶	\$ 00,000	\$ 00,000	\$ 00,000
Total Other Financing Sources (Uses)	\$ 00,000	\$ 00,000	\$ 00,000
PRIOR YEAR ENDING FUND BALANCE	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Adjustment ⁷	\$ 00,000	\$ 00,000	\$ 00,000
Prior Year Refund ¹	\$ 00,000	\$ 00,000	\$ 00,000
Refund Due to CJAD ²	\$ 00,000	\$ 00,000	\$ 00,000
Adjusted Beginning Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000
AUDITED YEAR ENDING FUND BALANCE	\$ 00,000	\$ 00,000	\$ 00,000

* **Example: Note A:** Difference due to prior year difference between CSCD report and the General Ledger; correction was made during the current year. *Provide a brief description for each difference identified in the schedule.*

The notes referenced in Section XI are an integral part of these financial statements.

¹ Prior to One-Time/Supplemental Payment(s) & or Deobligation(s).

² Addition to State Aid (report one-time/supplemental payment(s) as a separate line item).

³ Reduction to State Aid (report deobligation(s) as a separate line item).

⁴ Total State Aid including One-Time Payment(s) and Deobligation(s); if none, state the original State Aid.

⁵ BS transfers in would be associated with return of a previous transfer out.

⁶ CC transfers in are only allowable from BS or return of unused funds from DP or TAIP; CC transfers out are allowable to DP and TAIP. DP transfers in are only allowable from BS or CC, transfers out are only allowable for return of unused BS or CC funds.

⁷ Adjustment to beginning fund balance because of corrections and/or audit findings of prior fiscal years, not prior quarters of the current fiscal year. This amount does not include prior-year refunds.

¹ Amount of a previous biennium's refund to TDCJ-CJAD (Basic Supervision only).

² Refunds for CC, DP, and TAIP are reported in the fourth quarter of the last year of the biennium.

XII. COMBINED REPORT ON INTERNAL CONTROL AND COMPLIANCE

See American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide for Audits of State and Local Governmental entities for formats of internal control and compliance to be issued within the independent auditor's report.

XIII. SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, *(fiscal year audited)*

A. APPLICABLE STATEMENTS FOR FINDINGS

Criteria

The laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated. Criteria identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding for findings.

Reportable Condition

Condition is a situation that exists. The condition is identified and documented during the audit.

Cause

The cause identifies the reason or explanation for the condition or the factor or factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective actions. Common factors include poorly designed policies, procedures, or criteria; inconsistent, incomplete, or incorrect implementation; or factors beyond the control of program management. Auditors may assess whether the evidence provides a reasonable and convincing argument for why the stated cause is the key factor or factors contributing to the difference between the condition and the criteria.

Effect or Potential Effect

The effect is a clear, logical link to establish the impact or potential impact of the difference between the situation that exists (condition) and the required or desired state (criteria). The effect or potential effect identifies the outcomes or consequences of the condition. When the audit objectives include identifying the actual or potential consequences of a condition that varies (either positively or negatively) from the criteria identified in the audit. "Effect" is a measure of those consequences. Effect or potential effect may be used to demonstrate the need for corrective action in response to identified problems or relevant risks.

Recommendation

A recommendation is a suggestion or proposal as to the best course of action that falls in line with the guidelines as stipulated in the *FMM*.

Statement of Corrective Action Taken

A statement of corrective action taken describes in detail how a specific issue of non-compliance has been identified and addressed to prevent future recurrence and thus meet the guidelines as stipulated in the *FMM*.

B. EXAMPLES

1. Criteria

The *FMM* requires the reporting of all funds and transactions of the department.

Reportable Condition

The department failed to follow guidelines as outlined in the *FMM*, and the fiscal officer failed to properly classify and report certain transactions of the department.

Cause

The (County Name) Community Supervision and Corrections Department, (City), Texas, has not established procedures that will identify, record, and report all transactions and accounts handled by the department. The department should review accounting and reporting procedures in the *FMM*.

Effect or Potential Effect

The financial statements as presented showed assets overstated, fund balance overstated, and expenditures were understated. The financial statements were adjusted by _____ Firm and the (County Name) Community Supervision and Corrections Department, (City), Texas, is to correct fund balance with a prior period adjustment in the current fiscal year.

There are no questioned costs associated with this finding.

Recommendation / Statement of Corrective Action Taken

Department personnel and the fiscal officer will review accounting and reporting procedures in the *FMM*. They will also include all accounts and transactions in future reports, with all transactions properly classified.

2. Criteria

The *FMM* identifies allowable and unallowable expenditures.

Reportable Condition

The department incurred expenditures not expressly allowed in accordance with the *FMM*. The itemized list below details the expenditures that do not conform to the *FMM* guidelines.

Cause

The (County Name) Community Supervision and Corrections Department, (City), Texas, has not established procedures that will identify allowable and unallowable expenditures in accordance with the *FMM*. The department should review accounting and reporting procedures in the *FMM*.

Effect or Potential Effect

The financial statements as presented showed fund balance understated, and expenditures were overstated. The financial statements were adjusted by _____ Firm, correcting fund balance and reporting \$____ due to TDCJ-CJAD. The (County Name) Community Supervision and Corrections Department, (City), Texas, is to correct fund balance with a prior period refund in the current fiscal year.

There are questioned costs associated with this finding, see list below:

Recommendation / Statement of Corrective Action Taken

Department will prepare procedures and department personnel and the fiscal officer will review accounting and reporting procedures in the *FMM*.

3. Criteria

Government Code 509.011 (c) and Local Government Code 140.003 (f) require department funds be deposited in the county treasury (county's bank account) and are to be disbursed by the county treasurer, (or county auditor, if there is no county treasurer) from the treasury.

Reportable Condition

The process by which the CSCD collects, deposits, and disburses funds collected from probationers does not meet the criteria as stated above. The balance from a collection account controlled by CSCD personnel should be disbursed completely to the county treasury within the time period stated, even though the total amount owed is paid by probationers over time. There should be a zero balance in the collection account at the end of each required deposit period.

Cause

The (County Name) Community Supervision and Corrections Department, (City), Texas, has not established procedures to properly deposit all funds, require department funds be deposited with the county treasurer, (or county auditor, if there is no county treasurer) for placement in the county treasury (county's bank account) and that expenses are to be disbursed by the county treasurer, (or county auditor) from the treasury.

Effect or Potential Effect

The condition causes a lack of segregation of duties which in turn can lead to errors and irregularities.

There are no questioned costs associated with this finding.

Recommendation / Statement of Corrective Action Taken

The county is in the process of installing a new accounting system that will include all funds of the CSCD. When financial information is available to the CSCD, the issuance of more accurate and timely quarterly reports will be possible.

XIV. SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR PRIOR YEAR**(County Name) COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FOR THE PRIOR YEAR ENDED AUGUST 31, *(prior year to the fiscal year audited)*

If none, state that fact.

If applicable: Follow-up on findings of the prior Fiscal Year. Reference *Government Auditing Standards* as issued by the Comptroller General of the United States that states, "Auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from prior engagements that could have a material effect on the financial statements or other financial data significant to the audit objectives."

XV. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.

Indicate whether these compliance requirements have been met by answering “YES,” “NO,” or “N/A” (Not Applicable). If “N/A” is blocked out, then answers must be either “YES” or “NO”. *Contact your Fiscal Auditor if you have any questions.*

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-4)

An explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs if questions 1- 4 are answered **NO**.

Duties of the Fiscal Officer, FMM, Fiscal Officer, Texas Government Code, Section 76.004 (Question 1)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1. ☐ ☐ Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the *FMM*?

Credit (Procurement) Cards, FMM, Internal Controls, Separation of Duties, Credit Cards (Question 2)

CSCDs may obtain a credit (procurement) card in the CSCD’s name for official use only. Charges to the CSCD credit card for personal items shall not be allowed, even if promptly reimbursed. If a credit card is maintained by the CSCD for official expenditures, the CSCD shall maintain a written policy regarding credit card use by employees, which must include authorization and documentation procedures.

2. ☐ ☐ ☐ If the CSCD has a credit (procurement) card for official CSCD use, does the CSCD follow a written policy regarding credit card use by employees including authorization and documentation procedures?

Inventory of Equipment, FMM, Disposal of Surplus Property / Allowable and Unallowable Expenditures, Equipment (Question 3)

Equipment items purchased valued at \$1,000 or more and has a useful life of more than three years must be tagged and included on an inventory list. Inventory tags indicating CSCD ownership must be placed on all equipment purchased with CSCD funds. Periodic inventory testing must be performed by the CSCD, and an updated annual inventory kept on file for auditing purposes.

3. ☐ ☐ Was equipment physically inventoried and adequately supported with an inventory form?

Cash Matching for Grants; FMM, Grants, Donations, Fees (Question 4)

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCD’s matching funds shall be in accordance with the *FMM, Allowable and Unallowable Expenditures*.

4. ☐ ☐ ☐ Was cash matching properly authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 5-11)

An explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 5, 7, 9, and 11 are answered **NO**. All sources identified in questions 6, 8, & 10-11 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions.

5. ☐ ☐ Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM, Financial Reports, Additional Reporting Requirements (Questions 6-7)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision.

Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if returning funds received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. Apart from returning unused funds, transfers cannot come from DP (even to/from another DP program) unless approved by the TDCJ-CJAD Division Director.

6. ☐ ☐ Did the CSCD have any interfund and/or DP fund transfers in the fiscal year audited?

7. ☐ ☐ ☐ If any, were all interfund and/or DP fund transfers allowable?

Deobligations, Government Code, Chapter 509, Section 509.011 (h), FMM, Deobligations (Questions 8-9)

Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

8. ☐ ☐ In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

9. ☐ ☐ ☐ Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM, Budgets (Question 10)

All budget variances identified in the budget variance statements are to be reported in the Budget Variances note of the notes to the financial statements, see note for further instructions. **If any budget variances in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.**

Expenditure line-item differences over 15% of the last TDCJ-CJAD approved budget within each individual program for the fiscal year audited.

10. ☐ ☐ Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM, Financial Reports, Additional Reporting Requirements (Question 11)

Adjustment to beginning fund balance because of corrections and/or reporting adjustments to the general ledger of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

11. ☐ ☐ ☐ If the CSCD had any **prior period adjustments** resulting from accounting corrections or reporting adjustments to the general ledger for the prior fiscal year(s), were they properly reported as prior period adjustments on the quarterly financial report in the corresponding quarter during which they were identified?

BASIS OF ACCOUNTING (Questions 12-14)

An explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 12-14 are answered **NO**.

Basis of Accounting Requirements, FMM, Fiscal Officer, Duties of the Fiscal Officer / Financial Reports, Basis of Accounting (Questions 12-14)

FMM, Fiscal Officer, Duties of the Fiscal Officer: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM, Financial Reports, Basis of Accounting: Although CSCDs are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

For the CSCD to report an accrual, as of August 31 on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31.

12. ☐ ☐ Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
13. ☐ ☐ Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
14. ☐ ☐ Were proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenue recognition and expenditure payments is **October 31, of the fiscal year audited.***

FUNDS COLLECTED FROM NON TDCJ-CJAD SOURCES WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 15-24)

An explanation is required in the Funds Collected from Non TDCJ-CJAD Sources Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs, if questions 15-16, or 24, are answered **NO** or 18-19, or 22-23 are answered **YES**.

If any of the fees identified in questions 17, 20, and 21 were collected, they **are required** to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements.

15. ☐ ☐ Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the *FMM*, Special Grant Conditions, and applicable laws?
16. ☐ ☐ Were locally generated funds and other collections documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

Administrative Fees, Texas Government Code Section 76.015c, FMM, Statutory Requirements (Questions 17-19)

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article [42A.652](#), Code of Criminal Procedure (i.e. Community Supervision Fees).

17. ☐ ☐ ☐ Did the CSCD collect any **administrative fees of \$25-\$60** from **offender and/or non-offender individuals** who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e., Community Supervision Fees)?
18. ☐ ☐ ☐ If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
19. ☐ ☐ ☐ If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, *FMM, Statutory Requirements (Question 20)*

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) A court that authorizes a defendant to participate in a pretrial intervention program established under Section [76.011](#), Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article [102.0121](#); or (2) necessary to the defendant's successful completion of the program.

20. ☐ ☐ ☐ Did the CSCD collect fees for **pretrial intervention programs** in the fiscal year audited?

Administrative Fees (i.e., Transaction Administrative Fees); Texas Code of Criminal Procedure, Article 102.072, *FMM, Statutory Requirements (Questions 21-24)*

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article [103.003](#) or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. to collect multiple \$2 administrative fees).

The "transaction" administrative \$2 fee is required to be budgeted and reported as Other Revenue in Basic Supervision.

21. ☐ ☐ ☐ Did the CSCD collect **administrative fees** (i.e. **transaction administrative fees**) for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?
22. ☐ ☐ ☐ If collected, did any single **transaction administrative** fee exceed the allowable \$2?
23. ☐ ☐ ☐ If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 **transaction administrative fee** for each receipt?
24. ☐ ☐ ☐ If collected, was the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 25-28)

An explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and included in the Schedule of Findings and Questioned Costs if questions 25-28, 30, 34-35, and 36 are answered **NO**. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements.

Deposits and Disbursement Requirements, (Questions 25-28)

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter [351](#), Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity (CSCD) shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity (CSCD) as the entity (CSCD) directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received. (b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section [116.113](#)(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Local Government Code, Section 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code, Section 116.113. DEPOSIT OF FUNDS. (a) Immediately after the commissioner's court designates a county depository, the county treasurer shall transfer to the depository all of the county's funds and the funds of any district or municipal subdivision of the county that does not select its own depository. The treasurer shall also immediately deposit with the depository to the credit of the county, district, or municipality any money received after the depository is designated.

Local Government Code, Section 116.115. CLEARINGHOUSE FOR MULTIPLE DEPOSITORY. If the funds of a county are deposited with more than one depository, the commissioner's court shall by order name one of the depositories to act as a clearinghouse for the others. All county orders for payment are finally payable at the depository named as the clearinghouse.

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|-----|--------------------------|--------------------------|--|
| 25. | ☐ | ☐ | Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for in a special fund of the county treasury (county's bank account) during the fiscal year audited? |
| 26. | ☐ | ☐ | Were all the CSCD's state aid and net funds (revenues) received, held, deposited, disbursed, invested, and otherwise cared for by the county on behalf of the CSCD, as the CSCD directed during the fiscal year audited? |
| 27. | ☐ | ☐ | Were all the CSCD's state aid and net funds (revenues) (revenues) received and deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited? |
| 28. | ☐ | ☐ | Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited? |

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a); *FMM, Fiscal Change Fund (Questions 29-30)*

Local Government Code, Chapter 130, Section 130.902 (a) The commissioner's court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

29. ☐ ☐ ☐ Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds (*FMM, Fiscal Officer*).

30. ☐ ☐ ☐ Was the **change fund only** used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, *FMM Petty Cash (Questions 31-35)*

Local Government Code, Section 130.909. (a) The commissioner's court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioner's court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioner's court, for a county with a population of less than 3.3 million (*FMM, State Payments, Financial Reports, Community Corrections Facility / Fiscal Officer*).

31. ☐ ☐ ☐ Did the CSCD maintain **petty cash** in the fiscal year audited?

32. ☐ ☐ ☐ Was the petty cash fund maintained by **utilizing the CSCD's funds** authorized by the county auditor?

33. ☐ ☐ ☐ Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?

34. ☐ ☐ ☐ Were **petty cash funds utilizing CSCD's funds** used only for specific purposes for allowable items as listed in the *FMM for TDCJ-CJAD Funding*?

35. ☐ ☐ ☐ Were **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Employee Surety Bond Coverage, *FMM, Employee Surety Bond Coverage (Question 36)*

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee's responsibility for the correct accounting and disposition of the change fund or petty cash fund.

36. ☐ ☐ ☐ Were all employees who had access to public funds and/or maintained and administered public funds, change funds and petty cash, which cover the employees' responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

YES NO N/A

SCHEDULE OF DIFFERENCES (Question 37)

An explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if question 37 is answered **NO**.

37.	☐ ☐	Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the CSCD's accounting records (CSCD's actuals), the last approved budget, and with audited financial statements?
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COMPLIANCE Standards for Financial Audits, *Government Auditing Standards*, *FMM*, *Internal Controls* (Questions 38-42)

An explanation is required to be reported in the Report on Compliance and Internal Controls and in the Schedule of Findings and Questioned Costs If questions 38-42 are answered **YES**.

38.	☐ ☐	Were there any instances of deficiencies in internal controls noted by the auditor?
39.	☐ ☐	Were there any instances of non-compliance noted by the auditor?
40.	☐ ☐	Were there any instances of fraud noted by the auditor?
41.	☐ ☐	Were there any instances of waste noted by the auditor?
42.	☐ ☐	Were there any instances of abuse noted by the auditor?

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits, *Government Auditing Standards* (Questions 43-44)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 43-44 are answered **NO**.

43.	☐ ☐ ☐	Do any action plans exist for significant findings from prior year audits?
44.	☐ ☐ ☐	If action plans exist from prior year audit findings, are they compliant?

OTHER MATTERS (Questions 45-46)

45.	☐ ☐	Was an on-site visit to the CSCD headquarters conducted by the CPA or CPA firm staff during the duration of the audit?
46.	☐ ☐	Was a management letter noting certain immaterial instances of noncompliance issued to the CSCD?

THE STATE OF TEXAS §
 §
COUNTY OF HIDALGO §

CONTRACT FOR SERVICE
C-24-0249-XX-XX

THIS CONTRACT is made and entered into this _____ day of _____ **2024**, by and between the **County of Hidalgo, Texas** by and through the **Hidalgo County Commissioners Court** (the "County"), and _____ ("Company").

WHEREAS, County requested responses to notices for Request for Proposals (RFP) for: **"Independent Audit Services"** for the **County** (the **"Services"**). A copy of the procurement packet, including applicable specifications, is attached hereto as **Exhibit "A"** (the **"Procurement Packet"**), and is incorporated herein for all purposes;

WHEREAS, Company submitted a response to provide services in accordance with the specifications as proposed. A copy of the Company's response to the Procurement Packet is attached hereto as **Exhibit "B"** (the **"Response"**), and is incorporated herein for all purposes;

WHEREAS, County has determined that Company has submitted the lowest and best bid to meet County's requirements for the Service, as herein described.

WHEREAS, Company represents that it is qualified and desires to perform such services; and

WHEREAS, in recognition of and in consideration of Company's agreement to perform the Services in accordance with the Procurement Packet, the Commissioners Court of County awards this contract to Company.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions hereinafter set forth, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. County and Company hereby agree that this Contract is entered into in order to provide the Services to County. This Contract does not extend to any third parties any duties or benefits conferred in any manner hereunder or otherwise.

2. During the term of this Contract, Company shall be obligated and hereby promises and agrees to render and provide the Services in accordance with specifications and terms contained in **Exhibit "A"** Procurement Packet and **Exhibit "B"** Company's Response. Services shall be performed within Hidalgo County. The Company will not begin to work or incur costs until authorized in writing by the County with the release of an authorized Purchase Order or other appropriate written authorization by the County or its designated agent. Company agrees in

performing the Services that it will use proper professional standards, comply with any and all appropriate laws and regulations in providing the Services, and devote such time as is necessary to safely and efficiently provide the Services. County reserves the right to evaluate any services provided by the Company and to reject the same if not in compliance with the specifications as provided in **Exhibits “A” and “B”**. If the County finds it necessary to require changes in the work provided because of errors made by the Company, the County shall require the Company to correct the work at no cost to the County and without amendment to the Agreement. Further, Hidalgo County reserves the right to request these services from other sources other than the successful vendor and shall not be in violation of any terms or conditions of said contract.

3. **Term.** This Contract shall be for a period of **XX (X)** year(s), commencing on **MONTH XX, 202X** and expiring on **MONTH XX, 202X**, unless sooner terminated. The term of this agreement may be extended at the County’s sole discretion for **XX (X)** additional **XX (X)** year term(s) under the same rates, terms and conditions. Hidalgo County also reserves the right to continue this bid for an additional sixty (60) day grace period, under the same rates, terms, and conditions for the unforeseen delay in award of new bid for the next contract term.

4. **Consideration.** As consideration for rendering the Service provided for in this Contract, the County agrees to pay Company the amounts specified in **Exhibit “B”**, payable against written invoice submitted by Company in accordance with the Texas Prompt Payment Act, Tex. Govt. Code Ch. 2251.

5. **Licenses/Certifications.** As a condition of this Contract, Company shall hold and maintain throughout the term of this Contract all licenses and permits required, or which may be required by any authority, including the State of Texas, during the term hereof to provide the Services. Company further represents that it is qualified to perform and execute the services described above. If such license or permit is suspended or revoked, this Contract shall automatically be terminated and Company shall immediately notify the County. Company shall provide the County with all current state certifications, permits, and/or licenses with applicable seals, or as otherwise required by the State of Texas.

6. **Equipment.** If applicable, Company shall provide a sufficient number of trucks, vehicles, personnel and equipment available to safely and efficiently provide the Services. All trucks or vehicles operated by the Company to perform the Services shall contain all equipment required by any authority to operate on streets and roads and all persons in the employ of Company who operate such trucks or vehicles shall have the required licenses, qualifications, skill, and expertise to perform such Services and shall comply with all laws, rules, and regulations prescribed by any agency or authority having jurisdiction with regard to the operation of such trucks or vehicles in providing the Services.

7. **Independent Contractor.** The Company must comply with all applicable Hidalgo County policies and with any applicable federal, state, or local laws, regulations, orders, or ordinances applicable to the Services provided by Company under this Agreement. Notwithstanding the foregoing sentence, Company represents and maintains that Company is an Independent Contractor and is not an employee of the County, or any agency thereof, and represents and warrants that Company does not desire or request any fringe benefits provided to employees of

County, and/or any agency of the County, including but not limited to benefits associated with Hidalgo County's Civil Service Program. This Contract and the performance by the Parties hereunder does not create an agency relationship or master-servant relationship. Company agrees to be responsible for any federal income tax, withholding or social security tax liability that might arise from payments received hereunder. Company will incur no financial obligation on behalf of the County without prior written approval of the County. Company will be responsible for all personal and professional expenses, including, but not limited to, membership fees and dues and expenses of attending conventions and meetings. The County will have no right to direct or control the details, manner or means by which Company or its affiliates provide the Services, except as otherwise set forth in this Agreement. Company agrees to not take any action that is detrimental to, or not in the best interest of the County.

8. **Termination.** County may terminate this Agreement without cause upon thirty (30) days written notice.

9. **Non-Exclusive Services of Company.** Hidalgo County reserves the right to request this Product, Good and/or service from other sources other than the Company and shall not be in violation of any terms or conditions of this Agreement.

10. **Insurance.** Consistent with its status as an independent contractor and at its sole expense, Company agrees that throughout the duration of the work under this contract and any extension hereof, it shall provide and maintain any and all insurances and abide by any requirements which are specified in the Procurement Packet/Specifications and/or which may be necessary in providing Services or are otherwise required by law. Insurance policies shall cover, but are not limited to, Company's activities and all persons, vehicles, equipment and property connected with providing Services, to include theft or loss. The amount of insurance required shall be in accordance with amounts specified by the County or as prescribed by law, but in no event shall any amount be less than the minimum amounts prescribed by law, including, but not limited to the Texas Tort Claims Act. These requirements do not establish limits of Company's liability. Any and all applicable insurance requirements and amounts are incorporated herein by reference for all purposes. Company is responsible for ensuring all required insurance policies are valid for the duration of the contract. All insurance policies are to be issued by an insurance company authorized to do business in the State of Texas and acceptable to County. Company shall cause all subcontractors utilized by Company to also comply with these specifications. Company shall furnish to County certificate(s) of coverage, and all renewals throughout the duration of the Project, issued by the insurer that such insurance is in full force and effect. (See **Exhibit "C"** attached hereto and incorporated herein for all purposes). For each applicable policy, Company shall name the County as an additional insured. Company shall notify County a minimum of thirty (30) days in advance of cancellation of all or part of a policy. Company shall make any other insurance documentation available to County upon request. Company will be considered in breach of contract should the Company fail to maintain an insurance policy in the minimum limits of liability and requirements identified above while performing services for and under this Agreement, and will be subject to default and immediate termination of the Agreement. Additionally, Company covenants and agrees to use its best efforts to maintain an insurance policy in the minimum limits of liability and requirements identified above until one year following the conclusion of this Agreement.

11. **INDEMNIFICATION.** COMPANY SHALL INDEMNIFY AND HOLD COUNTY, ITS ELECTED OFFICIALS, EMPLOYEES AND AGENTS HARMLESS FROM ANY AND ALL CLAIMS, ACTIONS, LIABILITY, DAMAGES, LOSSES AND EXPENSES (INCLUDING COSTS OF JUDGMENTS, SETTLEMENTS, COURT COSTS, AND ATTORNEYS' FEES, REGARDLESS OF THE OUTCOME OF SUCH CLAIM OR ACTION) CAUSED BY, RESULTING FROM, OR ALLEGING NEGLIGENT OR INTENTIONAL ACTS OR OMISSIONS OR ANY FAILURE TO PERFORM ANY OBLIGATION UNDERTAKEN OR ANY COVENANT IN THIS CONTRACT, WHETHER SUCH ACT, OMISSION, OR FAILURE WAS THE COMPANY'S OR THAT OF ANY PERSON PROVIDING SERVICES HEREUNDER THROUGH OR FOR THE COMPANY. UPON WRITTEN NOTICE FROM THE COUNTY, THE COMPANY WILL RESIST AND DEFEND AT ITS OWN EXPENSE, AND BY COUNSEL REASONABLY SATISFACTORY TO COUNTY, ANY SUCH CLAIM OR ACTION. THE COMPANY WILL CARRY PROPER INSURANCE WITH THE COUNTY AS AN ADDITIONAL NAMED INSURED. THIS INDEMNIFICATION CLAUSE SHALL SURVIVE THIS AGREEMENT AND BE ENFORCEABLE AS A SEPARATE AGREEMENT IN THE EVENT ITS SURVIVAL AND ENFORCEMENT BECOME NECESSARY.

12. **Notice.** Except as may be otherwise specifically provided in this Agreement, all notices, demands, requests, or communications required or permitted hereunder shall be in writing and shall either be (i) personally delivered against a written receipt, or (ii) sent by registered or certified mail, return receipt requested, postage prepaid and addressed to the parties at the addresses set forth below, or at such other addresses as may have been theretofore specified by written notice delivered in accordance herewith:

If to County: The County of Hidalgo
 Attn: County Judge
 100 E. Cano, 2nd Floor
 Edinburg, Texas 78539

If to Company: Company Name:
 Attn:
 Address
 City, State, Zip Code

Each notice, demand, request, or communication which shall be delivered or mailed in the manner described above shall be deemed sufficiently given for all purposes at such time as it is personally delivered to the addresses or if mailed at such time as it is deposited in the United States mail.

13. **GENERAL PROVISIONS.**

- a. **Assignment.** Except as otherwise herein provided, Company shall not assign the obligations or rights under this Agreement to any person without the prior written consent of County.
- b. **Conflict with Applicable Laws.** Nothing in this Agreement shall be construed so as to require the commission of any act contrary to law, and whenever there is any conflict between any provision of this Agreement and any present or future law, ordinance or administrative, executive or judicial regulation, order or decree, or amendment thereof, contrary to which the

parties have no legal right to contract, the latter shall prevail, but in such event, the affected provision or provisions of this Agreement shall be modified only to the extent necessary to bring them within the legal requirements and only during the time such conflict exists. In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

- c. **No Waiver.** No waiver by County of any breach of any provision of this Agreement shall be deemed to be a waiver of any preceding or succeeding breach of the same or any other provision hereof.
- d. **Governing Law.** This Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Hidalgo County, Texas. The Company hereby consents to personal jurisdiction in Hidalgo County, Texas.
- e. **Successors.** This Agreement shall be binding upon and inure to the benefit of and be enforceable by the parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and assigns where permitted by this Agreement.
- f. **Commitment of Current Revenues Only.** In the event that, during any term hereof, the Commissioners Court does not appropriate sufficient funds to meet the obligations of County under this Agreement, County may terminate this Agreement upon ninety (90) days written notice to Company. County agrees, however, to use reasonable efforts to secure funds necessary for the continued performance of this Agreement. The parties intend this provision to be a continuing right to terminate this Agreement at the expiration of each budget period of County. *Agreements for the acquisition, including lease of real or personal property under Tex. Loc. Govt. Code §271.903:* In the event that, during any term hereof, the Commissioner's Court does not appropriate sufficient funds to meet the obligations of County under this Agreement, County may terminate this Agreement upon ninety (90) days written notice to Company, County agrees, however, to use a best efforts attempt to obtain and appropriate funds for payment of the Agreement. The parties intend this provision, if applicable, to be a continuing right to terminate this at the expiration of each budget period of County in accordance with the Texas Local Government Code.
- g. **Immunities.** Nothing in this Agreement is intended to and County does not hereby waive, release or relinquish any right to assert any of the defenses County enjoys by virtue of the state or federal constitution, laws, rules or regulations, and any sovereign, official or qualified immunity available to County as to any claim or action of any person, entity, or individual against County.

- h. **Headings.** The headings and captions contained in this Agreement are solely for convenient reference and shall not be deemed to affect the meaning or interpretation of any provision or paragraph hereof.
- i. **Gender and Number.** All pronouns used in this Agreement shall include the other gender, whether used in the masculine, feminine or neuter gender, and the singular shall include the plural whenever and as often as may be appropriate.
- j. **Entire Agreement.** This Agreement contains the entire agreement between the parties hereto, and each party acknowledges that neither has made (either directly or through any agent or representative) any representations or agreements in connection with this Agreement not specifically set forth herein. This Agreement may be modified or amended only by an agreement in writing executed by County and Company, and not otherwise.
- k. **Purchasing Ethics.** Company represents and warrants it has not, during the process of being awarded this contract violated the following ethical standards of County and, upon and after the execution of this Agreement, agrees to abide by the following ethical standards of County:
 - i. It shall be a breach of ethics to offer, give or agree to give any elected official, department head or employee, or former elected official, department head or employee, of County, or for any elected official, department head or employee or former elected official, department head or employee of County, to solicit, demand, accept or agree to accept from another person, entity or organization, a gratuity or an office of employment in connection with any decision, approval, disapproval, recommendation, preparation or any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before any department or agency of County.
 - ii. It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for County, or any person associated therewith, as an inducement for the award of a subcontract or order.
- l. **Void Contract.** Company understands that an awarded contract may immediately become void if the County determines that a lack of compliance with applicable policies and/or statutes has occurred in the procurement process.
- m. **Nondiscrimination.** Company, including subcontractors, assignees and successors in interest, ensures that no person shall on the grounds of race, religion, color, national origin, sex, age, or disability, or any other protected class under law, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination or retaliation in any federally or non-federally funded program or activity when providing any services described herein under

this contract/agreement. Applicable nondiscrimination statements and provisions of Title VI of the Civil Rights Act of 1964, as amended, were provided as part of the initial procurement packet and are incorporated herein and made a part of this agreement for all purposes.

- n. **Additional Documents.** The parties hereto covenant and agree that they will execute each such other and further instruments and documents as are or may become necessary or convenient to effectuate and carry out the terms of this Agreement.
- o. **Required Contract Provision for Contracts Subject to Federal Award (*if applicable*).** Pursuant to 2 CFR 200.327, a non-federal entity's contracts must contain the applicable provisions described in appendix II to 2 CFR 200-Contract Provisions for non-Federal Entity Contracts under Federal Awards. Additionally, County contracts under Federal award which are subject to assistance from the Federal Emergency Management Agency (FEMA) are also required to contain additional contract clauses. The applicable required contract clauses were provided as part of the initial procurement packet and are incorporated herein and made part of this agreement for all purposes.
- p. **Authority to Execute.** The execution and performance of this Agreement by County and Company have been duly authorized by all necessary laws, resolutions, or corporate action, and this Agreement constitutes the valid and enforceable obligations of County and Company in accordance with its terms.

[SIGNATURE PAGE TO FOLLOW]

EXECUTED as of the day and year first written above.

APPROVED BY COMMISSIONERS' COURT ON **Month 00, 20**.

Agenda Item No.

Executive Office: _____

VENDOR:

Company Name

COUNTY:

COUNTY OF HIDALGO, Texas

Name, Title

Hon. Richard F. Cortez, County Judge

APPROVED AS TO FORM

Office of the Hidalgo County
Criminal District Attorney,
Toribio "Terry" Palacios

ATTEST:

ADA NAME, Assistant District Attorney

Arturo Guajardo, Jr., County Clerk

ATTACHMENTS:

(If Applicable)

SUPPLEMENTAL SIGNATURES:

(If Applicable)